

EXHIBIT F

AFFIDAVIT OF MICHAEL D. LIEDER

**IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

JAMES A. MEHLING, et al.,

Plaintiffs,

v.

NEW YORK LIFE INS. CO., et al.,

Defendants.

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No. 99-CV-5417

CLASS ACTION

**DECLARATION OF MICHAEL D. LIEDER IN SUPPORT
OF PETITION FOR AWARD OF ATTORNEYS' FEES
AND REIMBURSEMENT OF EXPENSES**

I, Michael D. Lieder, make the following statement pursuant to 28 U.S.C. §

1746:

1. I am a Managing Partner of Sprenger & Lang, PLLC ("S&L"). I am over 18 years of age and competent to make this declaration. I submit this declaration in support of the Petition for an Award of Attorneys' Fees and Reimbursement of Expenses.
2. S&L became involved in this case in December, 1999, after being contacted by Clyde Waite of the law firm of Stief, Waite, Gross & Sagoskin (as it was then called), which had filed the original complaint. S&L devoted considerable resources to the case for the next ten months, when Eli Gottesdiener, a partner who was heading our efforts on a day-to-day basis under my supervision, left the firm to start his own practice where he continued prosecuting the case along with co-counsel. Since then S&L has done no work on the case.

A. Experience and Qualifications of S&L

3. S&L has offices in Washington, DC and Minneapolis, Minnesota, and concentrates in employment law and complex litigation on behalf of plaintiffs. Over the past ten years, over 90% of the firm's time has been expended on employment class actions brought in federal and state courts across the country, making it one of very few firms in the country that specializes in contingent class action employment-related litigation. Prior to and during the period in which S&L was working on this case, the firm successfully represented its clients in numerous cases, including:

- *Franklin v. First Union Corp.*, C.A. Nos. 3:99CV344 and 3:99CV610 (E.D.Va.) (ERISA class action alleging breaches of fiduciary duty by fiduciaries of 401(k) plans that settled in 2002 for \$26 million);
- *Kosen v. American Express Financial Advisors, Inc.*, C.A. No. 1:02CV00082 (D.D.C.) (gender discrimination class action that settled in 2001 for \$31 million and sweeping injunctive relief);
- *Jenson v. Eveleth Taconite Co.*, C.A. No. 5-88-163 (D. Minn.) (gender discrimination class action that resulted in the first certification of a class to pursue hostile environment claims, the first finding of liability to a class in a hostile environment case, and eventuated in substantial injunctive relief and a confidential monetary payment)¹;
- *McLaurin v. National Rail Passenger Corp. ("Amtrak")*, C.A. No. 98-CV-2019 (D.D.C.) and *Thornton v. Amtrak*, C.A. No. 98-CV-0890

¹ The book "Civil Action" described this case, and the movie "North Country" was based on the case.

(D.D.C.) (race discrimination class actions that settled for \$8 million and \$16 million, respectively, and sweeping injunctive relief);

- *Hyman v. First Union*, C.A. No. 94-1043 (D.D.C.) (age discrimination action on behalf of about 250 employees and 70 applicants settled for \$58.5 million in 1997);
- *Burns v. Control Data Corporation*, C.A. No. M.D. 4-96-41 (D. Minn.) (age discrimination action on behalf of 316 employees that settled for \$28.5 million in 1997);

4. Three lawyers performed most of S&L's attorney work on the case.

Their experience and qualifications are as follows:

a. I am admitted to practice in the District of Columbia and in Federal Courts in the District and elsewhere. I graduated from Georgetown University Law Center *magna cum laude* in 1984. I worked as an associate at the law firm of Foley & Lardner in Madison, Wisconsin until 1990, taught at the University of Toledo College of Law in 1990-91, and began working with Sprenger & Lang in the fall of 1991. I have been a partner (or member) of Sprenger & Lang since 1995. I had a lead or significant role in each of the class action lawsuits listed in paragraph 3 above. I have published articles, written a book and given speeches concerning numerous areas of law, including ERISA litigation.

b. Mr. Gottesdiener is submitting a separate declaration dealing with the period after he left S&L and continued prosecuting the case through his own firm, together with co-counsel.

c. Jennifer C. Jaff was a classmate of mine at Georgetown University Law Center. Since then, she has taught at the Universities of Miami and Connecticut Schools of Law, published widely, and served as an Assistant Attorney General for the State of Connecticut where she received three awards for work in law enforcement from the Federal Bureau of Investigation and the U.S. Attorney's Office for the District of Connecticut, a partner at S&L, and a member in Killian, Donohue & Jaff.

B. Time and Expenses of S&L

5. S&L attorneys and staff are required to record the time that they spend working on each case contemporaneously, and to the best of my knowledge, each of them for whom S&L seeks compensation in this case did so. According to those records, S&L devoted time valued at over \$1 million on this case, using current hourly rates. In the exercise of billing judgment, almost half of that time has been eliminated. Time was eliminated for five reasons: (a) some of the work was done on Mr. Mehling's whistleblower case, for which no compensation is sought in the petition; (b) some of the time was spent on developing ideas about how to litigate claims that fiduciaries had invested, or allowed to be invested, plan assets in financial instruments of the plan sponsor, and the class should not pay for this "education" time; (c) some of the time was probably wasteful as the lawyers scrambled to prosecute that complex case in a short period of time; (d) some of the time entries reflected administrative, clerical, secretarial and duplicative activity; and (e) some time entries lacked sufficient detail to determine whether activity was properly billable to the account. Time was reduced for

many days from the recorded time to a rounded estimate of an appropriate billing, such as from 7.75 hours to 3 hours.

6. Except to the extent that time entries have been deleted in the exercise of billing judgment, the services provided by S&L are fully reflected in the attached contemporaneous time and expense records, Exhibit 1 hereto. As those records also reflect, S&L's time was spent largely in discussions with Mr. Mehling and reviewing documents that he provided about New York Life's practices, gathering additional information about NYL's practices and the practices of the fiduciaries of similar plans from government agencies, engaging in unsuccessful efforts to settle the claims without litigation, performing legal research for and drafting an amended complaint itemizing the various claims, talking about the claims in the amended complaint with class members, locating and talking with potential expert witnesses for the class, and drafting and editing the opposition to NYL's motion to dismiss the claims in the amended complaint.

7. S&L performed this work on a contingent basis, and has not received any fee or other form of payment for any of the time it has incurred with respect to this litigation.

8. S&L sets its lodestar rates each year based on Altman Weil, Inc.'s annual Survey of Law Firm Economics and the International Paralegal Management Association's Annual Compensation Survey for Paralegals/Legal Assistants and Managers. These surveys calculate billing rates of lawyers with different ranges of years of experience at varying percentiles. S&L generally establishes rates for lawyers and paralegals/legal assistants in class action cases filed in major metropolitan legal markets between the 75th and 90th percentile rates for Washington, D.C. We believe that those

rates will reflect the rates at major corporate law firms, and that these rates are appropriate for three primary reasons. First, many of our lawyers worked at major corporate law firms before moving to S&L, and all have the academic or other qualifications to be employed at major corporate law firms. Second, major corporate law firms represent the defendants in almost all of our class action cases, our work needs to be comparable to theirs, and our rates should be comparable as well. Finally, any justification for higher rates at major corporate law firms associated with higher overhead costs is more than offset by the substantially greater risk that we bear in prosecuting all of our cases on a completely contingent basis. We also have, from time to time, compared our rates with those at the few plaintiffs' firms that have comparable practices to ours. Those firms, in general, quote similar rates to ours. After we use the surveys and our knowledge of comparable firms' rates to establish a matrix of lodestar rates for number of years of experience, it is relatively easy to assign a rate to each attorney. In some instances, we adjust lawyers' rates downward to reflect years partly or wholly out of the business or years spent working on legal matters unrelated to our practice.

9. The surveys do not give figures for law clerks. In the absence of such information, we set law clerk billing rates at approximately two-thirds of the average hourly billing rate for attorneys with less than two years of experience.

10. After the exercise of billing judgment and at the firm's lodestar rates, S&L seeks compensation for 830.37 hours of attorney time, 238.50 hours of law clerk time, and 170.00 hours of paralegal time, as summarized below:

<u>NAME</u>	<u>HOURS</u>	<u>RATE</u>	<u>AMOUNT</u>
<u>Attorneys</u>			
Michael Lieder	102.50	\$575.00	\$ 58,937.50
Eli Gottesdiener	321.25	\$550.00	\$176,687.50
Jennifer Jaff	369.12	\$550.00	\$203,016.00
Larry Schaefer	37.50	\$540.00	\$ 20,250.00
Subtotals	830.37		\$458,891.00
<u>Law Clerks</u>			
J. Clayton Athey	175.50	\$195.00	\$ 34,222.50
Nicole Austin	29.00	\$195.00	\$ 5,655.00
Toki Rehder	34.00	\$195.00	\$ 6,630.00
Subtotals	238.50		\$ 46,507.50
<u>Paralegals</u>			
Karen Rogers	20.50	\$220.00	\$ 4,510.00
Tom Benoit	78.00	\$220.00	\$ 17,160.00
Theresa Peach	71.50	\$220.00	\$ 15,730.00
Subtotals	170.00		\$ 37,400.00
Totals	1,238.87		\$542,798.50

11. In addition, S&L incurred \$62,951.57 in out-of-pocket expenses, primarily for copying of documents (both internally and externally) and payment of expert fees and expenses, as summarized below and shown in the attached Exhibit 2:

Electronic/computer research	\$ 6,750.55
Experts/consultants	\$ 23,933.89
Express mail/messenger	\$ 1,766.54
External copies/scanning	\$ 22,051.38
Fax	\$ 1,072.23
Internal copies	\$ 6,544.06
Miscellaneous	\$ 188.11
Postage	\$ 15.94
Long distance telephone	\$ 187.14
Travel	\$ 441.73
Total	\$ 62,951.57

To date, none of these expenses has been reimbursed in any form.

I DECLARE UNDER PENALTY OF PERJURY THAT THE FOREGOING IS
TRUE AND CORRECT.

Executed on this 10th day of December, 2007, at Washington, D.C.


Michael D. Lieder

Date	Timekeeper	Description	Revised Hours	Rate	Revised Amount
12/6/1999	Clay Athey	Contact Mainstay to get fund prospectuses; perform research on SEC for prospectuses and SAs.	2.75	\$195.00	\$536.25
12/7/1999	Clay Athey	Perform internet research on NY life web site/ Mainstay web site and SEC Edgar database	2.00	\$195.00	\$390.00
1/12/2000	Clay Athey	Research Institutional Fund Prospectuses- contact Ken Kovacs to get copies.	1.00	\$195.00	\$195.00
1/31/2000	Clay Athey	Write and fax letter to New York Life requesting prospectus and SAI information; call NY Life atty Judy Bartlett about prior document.	1.00	\$195.00	\$195.00
2/2/2000	Clay Athey	Perform research on Katherine O'Brien (attorney in NYLife General Counsel's office) per Eli Gottesdiener.	0.25	\$195.00	\$48.75
2/7/2000	Clay Athey	Contact Ken Kovacs at New York life for additional Institutional Fund annual report information; Search for and download annual reports	1.00	\$195.00	\$195.00
2/8/2000	Clay Athey	Contact NYLife general counsel's office re: prospectus information (spoke with Judy Bartlett's legal asst.); write letter requesting prospectuses	0.50	\$195.00	\$97.50
2/9/2000	Clay Athey	Prepare spreadsheets per Eli Gottesdiener; sit in on evening conference call with potential case experts from San Francisco.	9.00	\$195.00	\$1,755.00
2/10/2000	Clay Athey	Work on NYLife data spreadsheets; meet with Eli Gottesdiener to discuss fund/plan data; help coordinate the labeling of Jim Mehling notes and files	5.00	\$195.00	\$975.00
2/11/2000	Clay Athey	Analyze Inst. Fund/ pension-401(k) plan data; prepare spreadsheets per Eli Gottesdiener.	4.00	\$195.00	\$780.00
2/14/2000	Clay Athey	Work on NYLife spreadsheets per Eli Gottesdiener; contact NY state Insurance Dept. with Karen Rogers to get additional information	6.00	\$195.00	\$1,170.00
2/15/2000	Clay Athey	Work on continuing spreadsheet project (prepare sheets with 401 (k) plan trustees & 401 (k) plan assets).	5.00	\$195.00	\$975.00
2/16/2000	Clay Athey	Work on NYLife spreadsheets; contact DC Insurance Commissioner's office for information on what NYLife reports are on file w/ that office	2.00	\$195.00	\$390.00
2/17/2000	Clay Athey	Work on spreadsheet project (NYLife plan holdings of Inst. Funds); coordinate getting insurance dept. documents from DC Ins. Commission	5.00	\$195.00	\$975.00
2/18/2000	Clay Athey	Work on spreadsheet project; review bluebooks from DC Ins. Commissioner's Office; discuss date calculation problem with Eli Gottesdiener	5.00	\$195.00	\$975.00

2/23/2000	Clay Athey	Continue working on spreadsheet project per Eli Gottesdiener.	3.00	\$195.00	\$585.00
2/24/2000	Clay Athey	Work on spreadsheets per Eli Gottesdiener; e-mail clean spreadsheet copies for distribution to experts.	4.00	\$195.00	\$780.00
2/25/2000	Clay Athey	Review newly received NYLife Prospectus, SAL, and annual report materials; begin updating spreadsheets.	0.50	\$195.00	\$97.50
2/26/2000	Clay Athey	Prepare 401 (k) spreadsheet information for use in draft complaint per Eli Gottesdiener.	2.00	\$195.00	\$390.00
2/28/2000	Clay Athey	Continue work on 401 (k) spreadsheets per Eli Gottesdiener.	5.00	\$195.00	\$975.00
2/29/2000	Clay Athey	Continuing integrating newly recieved information into 401(k)/pension spreadsheets.	6.00	\$195.00	\$1,170.00
3/1/2000	Clay Athey	Contine work on NYLife spreadsheets.	5.50	\$195.00	\$1,072.50
3/3/2000	Clay Athey	Attending meeting with Penn. co-counsel per M. Lieder; work on updating spreadsheets.	2.75	\$195.00	\$536.25
5/1/2000	Clay Athey	Perform research on news articles written by Ellen Schultz per Eli Gottesdiener.	1.00	\$195.00	\$195.00
5/15/2000	Clay Athey	Meet with Jennifer Jaff re: NYL document production; work on NYL spreadsheets.	4.00	\$195.00	\$780.00
5/16/2000	Clay Athey	Work on NYL spreadsheets.	3.00	\$195.00	\$585.00
5/17/2000	Clay Athey	Work on NYL spreadsheets.	3.00	\$195.00	\$585.00
5/18/2000	Clay Athey	Work on NYLife spreadsheets.	4.00	\$195.00	\$780.00
5/19/2000	Clay Athey	Work on NYL spreadsheets.	4.00	\$195.00	\$780.00
5/22/2000	Clay Athey	Work on NYL spreadsheets.	2.00	\$195.00	\$390.00
6/1/2000	Clay Athey	Work on NYL spreadsheets.	3.25	\$195.00	\$633.75
6/6/2000	Clay Athey	Work on NYL spreadsheets per Eli Gottesdiener.	3.25	\$195.00	\$633.75
6/7/2000	Clay Athey	Work on NYL spreadsheets & web site.	4.00	\$195.00	\$780.00
6/8/2000	Clay Athey	Work on NYL website.	3.00	\$195.00	\$585.00
6/14/2000	Clay Athey	Work on NYL website.	4.50	\$195.00	\$877.50
6/15/2000	Clay Athey	Work on NYTimes link on NYL website; Meet with Jennifer Jaff and Eli Gottesdiener to discuss options for media links.	3.25	\$195.00	\$633.75
6/21/2000	Clay Athey	Consult with Roberta Williams and work on NYLife web site.	1.00	\$195.00	\$195.00
6/21/2000	Clay Athey	constructing NYL web site	2.00	\$195.00	\$390.00
6/23/2000	Clay Athey	Consult over the phone with Roberta Williams about problems with the NYL web site.	0.25	\$195.00	\$48.75
7/7/2000	Clay Athey	Discuss the NYL web site issues with Jennifer Jaff and Roberta Williams.	1.00	\$195.00	\$195.00
8/9/2000	Clay Athey	Prepare a memo per Larry Schaffer explaining the NYL spreadsheets I prepared several weeks ago/ organize spreadsheets (2.5 hrs); edit NYL Summation database (5:45).	2.50	\$195.00	\$487.50
8/14/2000	Clay Athey	Edit NY Life Summation database; correct errors.	2.25	\$195.00	\$438.75

8/15/2000	Clay Athey	Meet with Jennifer Jaff & Nicole Austin to discuss NYL 12(b)(6) response and new research project (45 min); begin NYL research (re: NYL disclosure of assets/fees in govt filings).	5.00	\$195.00	\$975.00
8/16/2000	Clay Athey	Continue NYL long-term research project on public disclosure of investments/fees.	5.00	\$195.00	\$975.00
8/17/2000	Clay Athey	Continue NYL long-term research project on public disclosure; discuss research with Jennifer Jaff.	4.00	\$195.00	\$780.00
8/22/2000	Clay Athey	Continue long-term NYL disclosure research.	5.00	\$195.00	\$975.00
8/23/2000	Clay Athey	Discuss ongoing NYL research with Jennifer Jaff; begin researching viability of truth on the market defense	5.00	\$195.00	\$975.00
8/24/2000	Clay Athey	Continue research on truth on the market defense.	5.00	\$195.00	\$975.00
8/25/2000	Clay Athey	Continue truth on the market defense research per Jennifer Jaff.	5.00	\$195.00	\$975.00
8/30/2000	Clay Athey	Continue longterm NYL disclosure research; cite check NYL brief per Jennifer Jaff.	7.00	\$195.00	\$1,365.00
8/31/2000	Clay Athey	Cite check new NYL brief draft; perform NYL research.	5.00	\$195.00	\$975.00
12/2/1999	Clay Athey Total E. Gottesdiener		175.50		\$34,222.50
12/6/1999	E. Gottesdiener	T/c with Jim Mehling and Clyde Waite re potential New York Life case. Discuss case with MDL.	2.00	\$550.00	\$1,100.00
		NYLife website search and review. Meeting with Clay Athey and Nayola re research projections; t/c's with Nayola re same; review of 5500's Nayola obtained; discuss same with MDL. T/c with Shlomo Bernatzi re same. Email Clyde Waite re status of due diligence review.			
12/7/1999	E. Gottesdiener	Discuss case with MDL, Clay Athey and Nayola, including research needs and needed calculations.	1.00	\$550.00	\$550.00
1/12/2000	E. Gottesdiener	T/c with Karen Ferguson; legal research re employer access to surplus	1.00	\$550.00	\$550.00
1/13/2000	E. Gottesdiener	Call to Norm Stein; email to LS, Mike Lieder and PS re employer access to surplus; legal research re same; assemble related materials	1.00	\$550.00	\$550.00
1/14/2000	E. Gottesdiener	Review prospectuses and other documents and prepare charts "showing where plans' assets are invested, etc."	1.00	\$550.00	\$550.00
1/19/2000	E. Gottesdiener	Discuss case with Mike and Larry.	0.50	\$550.00	\$275.00
1/20/2000	E. Gottesdiener	Travel to Newtown and discuss case with Mike and Larry; meet with potential co-counsel and Jim Mehling; travel to DC and discuss case w/Mike	6.00	\$550.00	\$3,300.00
1/24/2000	E. Gottesdiener	Meet with Paul, Mike and Larry re case strategy. Tcm to Clyde Waite. T/c with Waite. Discuss same with Mike. Email Larry and Mike re case strategy	2.75	\$550.00	\$1,512.50

1/26/2000	E. Gottesdiener	Exchange emails with Clyde Waite; draft email to Larry re suggestions re amended complaint; discuss same with Mike and Larry.	0.50	\$550.00	\$275.00
1/27/2000	E. Gottesdiener	Exchange emails with Clyde Waite; discuss case with Larry; email to Jim Mehling; review documents; legal research re individual claims of Mehling	1.00	\$550.00	\$550.00
1/28/2000	E. Gottesdiener	Exchange emails with Clyde Waite; discuss case with Larry; email to Jim Mehling; review documents; legal research re individual claims of Mehling	1.00	\$550.00	\$550.00
1/31/2000	E. Gottesdiener	RICO research; email to Larry re complaint and division of labor; review documents sent by Clyde; review Mehling pension documents	3.00	\$550.00	\$1,650.00
2/1/2000	E. Gottesdiener	Explain case to Karen Rogers; give assignment to Nicole Austin re Judge Kauffman; email client re various fact questions; review 5500s sent by Clyde and update Pension Plan asset charts; discuss obtaining prospectuses with Clay Athey; emails to Clyde re motion to amend and staying in the Third Circuit.	3.00	\$550.00	\$1,650.00
2/2/2000	E. Gottesdiener	Review Mehling documents; review emails he sent; respond to same; tl; with opposing counsel; revise stipulation and forward to opposing counsel	2.75	\$550.00	\$1,512.50
2/3/2000	E. Gottesdiener	Email exchanges with client; document review.	1.00	\$550.00	\$550.00
2/5/2000	E. Gottesdiener	Email exchanges with client; document review; begin chronology.	2.00	\$550.00	\$1,100.00
2/6/2000	E. Gottesdiener	Email exchanges with client; document review; continue chronology; begin draft of complaint.	3.00	\$550.00	\$1,650.00
2/7/2000	E. Gottesdiener	Email exchanges with client; document review; continue chronology; discuss potential expert witness services with Schultz and Co	4.00	\$550.00	\$2,200.00
2/8/2000	E. Gottesdiener	Document review; draft and review emails to and from client; review annual reports sent by NYL and discuss same with Clay Athey; Kari Kiliday	2.00	\$550.00	\$1,100.00
2/9/2000	E. Gottesdiener	Document review; draft and review emails to and from client; prepare for call with Chambers and Collins; call with Chambers and Collins; prepare chronology	9.00	\$550.00	\$4,950.00
2/11/2000	E. Gottesdiener	Document review and prepare chronology; meeting with Clay and Mike; emails with client; o/c's with Karen and Nayola re documents.	8.00	\$550.00	\$4,400.00
2/12/2000	E. Gottesdiener	Continue preparation of chronology; exchange emails with client.	5.00	\$550.00	\$2,750.00

2/13/2000	E. Gottesdiener	Continue preparation of chronology; exchange emails with client. Review NYL Benefit Services website. Research demutualization	5.00	\$550.00	\$2,750.00
2/14/2000	E. Gottesdiener	T/c with Shannon Magill re CEPA project; review her draft memo re same and email her re same. Review and respond to new client Collins and Athey; review Athey spreadsheets and request additional spreadsheets; prepare NYL chronology; revise outline of complaint. Review mutual fund newsletter website.	5.00	\$550.00	\$2,750.00
2/15/2000	E. Gottesdiener	Exchange emails with client; discuss case with staff and assign research projects; t/c with Professor Belth; email exchanges with Larry	3.00	\$550.00	\$1,650.00
2/17/2000	E. Gottesdiener	O/c with Clay Athey; t/c with expert potential Jim Hunt; t/c with potential expert David Schiff; t/c to potential expert Sam Sid	2.00	\$550.00	\$1,100.00
2/17/2000	E. Gottesdiener	Continue review of Mehling documents and chronology; discuss case with Mike Lieder; o/c with Clay Athey re spreadsheets.	3.00	\$550.00	\$1,650.00
2/18/2000	E. Gottesdiener	Review treatise on insurance re general accounts; t/c with experts Chambers and Collins (including Larry Schaefer for part of it)	2.00	\$550.00	\$1,100.00
2/22/2000	E. Gottesdiener	Read Fundamental on Private Pensions' chapters on deposit administration contracts; copy and fax same to Shlomo Benartzi	1.00	\$550.00	\$550.00
2/23/2000	E. Gottesdiener	Meet with Eugene Maloney and Mike Lieder re case. T/c with Shlomo Benartzi re deposit administration contracts	1.25	\$550.00	\$687.50
2/24/2000	E. Gottesdiener	O/cs with Mike Lieder re case strategy; t/c with Wayne Gates; t/c with Maureen Phillips; t/c with Wayne Gates; o/c re Phillips w/Mike Lieder; t/c w/Gates (John Hancock) re deposit administration contracts.	3.00	\$550.00	\$1,650.00
2/25/2000	E. Gottesdiener	Draft Complaint.	6.25	\$550.00	\$3,437.50
2/27/2000	E. Gottesdiener	Draft Complaint.	7.00	\$550.00	\$3,850.00
2/28/2000	E. Gottesdiener	Draft Complaint; meet with Jennifer Jaff re same.	7.00	\$550.00	\$3,850.00
2/29/2000	E. Gottesdiener	Meet with Shlomo Benartzi. Continue draft of Complaint. Exchange voice mails with Roxane Sokolove re 3/3 meeting.	5.00	\$550.00	\$2,750.00
3/1/2000	E. Gottesdiener	Emails to team	4.50	\$550.00	\$2,475.00
3/2/2000	E. Gottesdiener	Emails to team; continue draft of Complaint; discuss same with Larry Schaefer. Emails to team; continue draft of Complaint; discuss same with Mike Lieder and Jennifer Jaff.	5.00	\$550.00	\$2,750.00

3/3/2000	E. Gottesdiener	Prepare for meeting with NYL and opposing counsel; meet with co-counsel; meet with NYL and opposing counsel; Discuss same with Mike Lieder and team	6.00	\$550.00	\$3,300.00
3/7/2000	E. Gottesdiener	Review Sokolove letter; draft reply; t/c with Katherine O'Brien, t/c with Sokolove. Meeting with Mike Lieder and Jennifer Jaff	2.00	\$550.00	\$1,100.00
3/8/2000	E. Gottesdiener	Review Sokolove letter and draft stipulation re stay of proceedings; draft and send reply; reply to client emails.	1.00	\$550.00	\$550.00
3/9/2000	E. Gottesdiener	T/c with Sokolove re stipulation; review copy of same; review Mehling email; draft email to Mehling and team re separate accounts	0.75	\$550.00	\$412.50
3/10/2000	E. Gottesdiener	O/cs with Jennifer Jaff re facts and NYL Complaint; t/c with expert Jon Chambers re various NYL projects; email Chambers	1.00	\$550.00	\$550.00
3/13/2000	E. Gottesdiener	Review NYL document forwarded by co-counsel.	0.25	\$550.00	\$137.50
3/15/2000	E. Gottesdiener	T/cs and meeting with Patrick Collins; review voice mail from Roxane Sokolove re stipulation re statute of limitations	1.00	\$550.00	\$550.00
3/16/2000	E. Gottesdiener	T/c with Roxane Sokolove re stipulation re statute of limitations; discuss same with Mike Lieder and Jennifer Jaff.	0.75	\$550.00	\$412.50
3/17/2000	E. Gottesdiener	Review voice message from and leave voice message for Roxane Sokolove re stipulation re statute of limitations.	0.25	\$550.00	\$137.50
3/20/2000	E. Gottesdiener	T/c to Mike Lipper; research 1940 Act and mutual funds generally; review Katherine Obrien voice mail; return same; t/c with Roxane Sokolove	0.50	\$550.00	\$275.00
3/21/2000	E. Gottesdiener	Exchange emails with Jennifer Jaff re complaint. Review Harley-D. Minn, case re participants' fiduciary cause of action; work in complaint	2.00	\$550.00	\$1,100.00
3/22/2000	E. Gottesdiener	Exchange emails with Joseph Costello re tolling stipulation; review and sign same and coordinate same with Karen Rogers.	0.75	\$550.00	\$412.50
3/23/2000	E. Gottesdiener	T/c with David Cay Johnston. Meeting with Ellen Schultz. Meeting with Jay Newman. Meeting with Andy Kurtz.	0.50	\$550.00	\$275.00
4/3/2000	E. Gottesdiener	Review Jaff Complaint and email Mike Lieder re same. Email Mehling re other plaintiffs. T/c with Alan Sandals re surplus issue and call he received from Costello re same.	2.50	\$550.00	\$1,375.00
4/4/2000	E. Gottesdiener	T/c with Tom Levy re NYL Pension Plan funding. T/cs with Jim Mehling re witness and potential plaintiffs. T/c with C.A. Brauer; t/cs to several other potential witnesses and/or plaintiffs.	2.50	\$550.00	\$1,375.00
4/5/2000	E. Gottesdiener	T/cs to potential witnesses and/or plaintiffs. T/c with Pat Collins. Review Collins' reports.	2.50	\$550.00	\$1,375.00

4/6/2000	E. Gottesdiener	T/c's to potential plaintiffs and witnesses. Exchange emails with client re case. Discuss overfunding issue with Mike Lieder. T/c with Chambers and Collins re their expert reports.	2.50	\$550.00	\$1,375.00
4/7/2000	E. Gottesdiener	Interviews with NYL witnesses and potential plaintiffs.	1.00	\$550.00	\$550.00
4/11/2000	E. Gottesdiener	T/c's with Joe Costello, meetings with Mike Lieder and Jennifer Jaff; t/c's with Clyde Waite's office; emails to team, all re Costello's desire to meet.	1.00	\$550.00	\$550.00
4/24/2000	E. Gottesdiener	Prepare for meeting with NYL lawyers; meet with co-counsel; meet with NYL lawyers; discuss meeting with S&L and co-counsel; t/c's with client, Ellen Schultz, exchange voice messages with Alan Sandals, t/c with Jamie Diaferia; revise First Amended Complaint.	6.00	\$550.00	\$3,300.00
4/26/2000	E. Gottesdiener	Discuss complaint with Jennifer Jaff; exchange emails with client; discuss case with Alan Sandals; review Mahlia decision; meet with DOL officials re case; discuss case with Alan Sandals; meet with Theresa Peach re case.	2.00	\$550.00	\$1,100.00
4/27/2000	E. Gottesdiener	Discuss complaint with Jennifer Jaff; discuss complaint with Jennifer Jaff and Alan Sandals.	1.50	\$550.00	\$825.00
5/1/2000	E. Gottesdiener	Review materials forwarded by Alan Sandals; t/c to Maureen Phillips; exchange emails with team regarding finding an expert ERISA tax lawyer.	1.50	\$550.00	\$825.00
5/2/2000	E. Gottesdiener	Review Costello voice mail re stipulation; review draft stipulation; oversee Ellen Schultz article project. Multiple emails and team conversations re stipulation.	1.00	\$550.00	\$550.00
5/3/2000	E. Gottesdiener	Multiple emails and team conversations re stipulation; review Costello new draft stipulation; voice mail to Costello. Review Jaff email re tax theories; respond to same; review IRC.	1.50	\$550.00	\$825.00
5/4/2000	E. Gottesdiener	Preparation for meeting with Maureen Phillips. Meeting with Maureen Phillips. Surplus research; calls to ERISA tax experts. Emails to Jim Mehling. T/c with Ellen Schultz. Research on P&I database re NYL facts.	4.50	\$550.00	\$2,475.00
5/5/2000	E. Gottesdiener	Preparation for meeting with Tom Levy; meeting with Tom Levy; t/c's with Tom Levy; discuss conflict issue with Mike Lieder; t/c with Arnold & Porter tax lawyer; t/c with Joyce Mader. Emails to Jim Mehling. T/c with Ellen Schultz.	6.00	\$550.00	\$3,300.00
5/8/2000	E. Gottesdiener	Exchange emails with client re timeline and WSJ interview; discuss same with client.	0.50	\$550.00	\$275.00
5/10/2000	E. Gottesdiener	Prepare for Mehling meeting with WSJ; exchanges emails with internal team and Clyde Waite re same; t/c with Alex Sussman of Segal re expert services; t/c with Chambers and Collins re expert services.	2.00	\$550.00	\$1,100.00

5/11/2000	E. Gottesdiener	Prepare for Mehling meeting with WSJ; travel to NYC.	5.00	\$550.00	\$2,750.00
5/12/2000	E. Gottesdiener	Prepare for Mehling meeting with WSJ; meet with client and Clyde Waite; meeting with WSJ; discuss meeting with client and Waite; exchange emails with S&L lawyers re same.	5.00	\$550.00	\$2,750.00
5/15/2000	E. Gottesdiener	Travel from NYC to DC; revise Complaint; review message from Alan Sandals.	5.00	\$550.00	\$2,750.00
5/16/2000	E. Gottesdiener	Discuss WSJ issue with Sandals and then Mike Lieder; t/c with Ellen Schultz WSJ; meetings with Clay Athey and other staff members re NYL documents and spreadsheets.	5.00	\$550.00	\$2,750.00
5/17/2000	E. Gottesdiener	Revise Complaint; discuss case with Segal Company (DeMairo and Sussman); t/c with Tom Levy; converse with Mike Lieder re Alan Sandals and co-counsel agreement; review and revise spreadsheets; exchange emails with Ellen Schultz; discuss case with Ellen Schultz; continue revisions to Complaint; email revisions to Jennifer Jaff with explanation.	5.00	\$550.00	\$2,750.00
5/18/2000	E. Gottesdiener	Discuss revisions to Complaint with Mike Lieder and Jennifer Jaff. Review witness contact list and continuing speaking with witnesses.	5.00	\$550.00	\$2,750.00
5/19/2000	E. Gottesdiener	Conference call with Schultz Collins experts; meeting with Joyce Mader re NYL tax issues; second conference call with Schultz "Collins experts; calls to Callan Associates, Independent Fiduciary" "Services, and Marco Consulting."	4.00	\$550.00	\$2,200.00
5/22/2000	E. Gottesdiener	Review emails re discovery and complaint issues. Revise complaint. Meet with Jennifer Jaff. Discuss expert issues with Alan Sandals. Calls to experts.	3.00	\$550.00	\$1,650.00
5/23/2000	E. Gottesdiener	T/c with Ellen Schultz. T/cs with experts, including Bob Ferguson, Pat Collins, Bob Schultz, Gill Hammer. T/c with Ellen Schultz (with Mike Lieder and Jennifer Jaff). T/c with Arlene Jacobius.	5.00	\$550.00	\$2,750.00
5/24/2000	E. Gottesdiener	Review Schultz Collins rework and meet with Mike Lieder re calculating damages; draft memo re April 24th meeting with NYL and NYL's anticipated defenses; exchange emails and meet with Jennifer Jaff and Mike Lieder re case management and strategy. T/c with potential experts Dale Berman and Jeff Clayton.	7.00	\$550.00	\$3,850.00
5/25/2000	E. Gottesdiener	Meetings with Jennifer Jaff re case strategy and tactics; telephone calls with Ellen Schultz re NYL-WSJ presentation; research and memo re various phasing of seeding scheme.	4.00	\$550.00	\$2,200.00

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5/26/2000	E. Gottesdiener	T/cs with Ellen Schultz, Phyllis Fineberg, the client. Review Sandals revisions. Discuss co-counsel agreement and strategy with Mike Lieder. T/c with Ellen Schultz. Meeting with Jennifer Jaff re various case matters. T/c with potential expert Lee Irish. T/c with Ellen Schultz. T/c with John Langbein. Memo re supporting documents for Seeding the Mutual Funds memo.	6.00	\$550.00	\$3,300.00
5/30/2000	E. Gottesdiener	T/c with Ellen Schultz and client; t/c to Michael Perelstein; t/c to Alice Kane; file co-counsel and opposing counsel correspondence. Edit webpage. T/c with Alice Kane. T/c with client.	4.00	\$550.00	\$2,200.00
5/31/2000	E. Gottesdiener	Meeting with Jennifer Jaff and Theresa Peach re documents; edit webpage; discuss Complaint with Jennifer Jaff; email Clyde Waite re co-counsel agreement.	5.00	\$550.00	\$2,750.00
6/1/2000	E. Gottesdiener	Review new draft Complaint and revise; meeting with Jennifer Jaff and Theresa Peach re documents; edit webpage; discuss co-counsel issues with Mike Lieder; t/c with Clyde Waite re co-counsel agreement; review voice message from Alan Sandals.	8.50	\$550.00	\$4,675.00
6/2/2000	E. Gottesdiener	Revise Complaint, website, press release. Discuss case with Mike Lieder and Jennifer Jaff. T/c with Clyde Waite re co-counsel. Discussion with Mike Lieder re co-counsel. T/c to Alan Sandals re co-counsel. Review and draft response to Banks letter.	5.00	\$550.00	\$2,750.00
6/3/2000	E. Gottesdiener	Revise Complaint, website, questionnaire, press release.	2.00	\$550.00	\$1,100.00
6/4/2000	E. Gottesdiener	Revise Complaint, website, questionnaire, press release.	2.00	\$550.00	\$1,100.00
6/5/2000	E. Gottesdiener	Revise Complaint, website, questionnaire, press release. Discuss logo issue with Sam. Revise letter to Banks.	6.00	\$550.00	\$3,300.00
6/6/2000	E. Gottesdiener	Revise Complaint, website, questionnaire, press release.	4.00	\$550.00	\$2,200.00
6/7/2000	E. Gottesdiener	Revise Complaint, website, questionnaire, press release. T/cs with Ellen Schultz.	3.00	\$550.00	\$1,650.00
6/8/2000	E. Gottesdiener	Revise Complaint, website, questionnaire, press release. T/cs with media, with co-counsel. Meetings with Mike Lieder and Jennifer Jaff. T/cs with client.	5.00	\$550.00	\$2,750.00
6/9/2000	E. Gottesdiener	Review Alan Sandals's comments on website, questionnaire, press release. Discuss co-counsel arrangement with Mike Lieder. Draft agreement with Sandals. Draft Clyde re same. Discuss documents with Jennifer Jaff. Discuss co-counsel arrangement with Jennifer Jaff. T/c with Alan Sandals re complaint, website, questionnaire, press release. T/c with Indraneel Sur.	4.00	\$550.00	\$2,200.00

6/12/2000	E. Gottesdiener	Review WSJ article; discuss with Mike Lieder and Jennifer Jaff; t/c with Alan Sandal; review website; t/c with Clyde Waite; t/c with Stu, Clyde's PR guy; t/c with Indraneel Sur and client; exchange emails with David Cay Johnston of the NYTimes. Other media calls. T/c's with client.	3.00	\$550.00	\$1,650.00
6/13/2000	E. Gottesdiener	Email exchange with David Cay Johnston; same with Christine Dugas. Other media calls; final filing matters; website oversight; discuss co-counsel with Alan Sandals and Mike Lieder; discuss same with Mike Lieder and Clyde Waite; redraft Sandals agreement. Strategy meetings with Jennifer Jaff.	3.00	\$550.00	\$1,650.00
6/14/2000	E. Gottesdiener	Handle media calls in connection with filing (WPost, NYTimes, WSJ Journal, Bloomberg, USA Today, LA Times, Investors Business Daily, etc.). Email to Jennifer Jaff re discovery requests and discuss same with her.	6.00	\$550.00	\$3,300.00
6/15/2000	E. Gottesdiener	Review media; draft letter to Banks; handle media calls; internal conferences and with co-counsel re discovery and strategy.	3.00	\$550.00	\$1,650.00
6/22/2000	E. Gottesdiener	Review questionnaires and interview potential plaintiffs.	1.75	\$550.00	\$962.50
6/27/2000	E. Gottesdiener	Research and draft letter to Banks re Trapp email.	1.00	\$550.00	\$550.00
6/28/2000	E. Gottesdiener	Research and draft letter to Banks re Trapp email; review edits to letter; finalize letter; discuss letter, Kohn co-counsel approach and DOL amicus with Alan Sandals; meet with DOL officials re amicus support on loss issue.	3.00	\$550.00	\$1,650.00
7/5/2000	E. Gottesdiener	Review Banks' June 29th letter re Trapp; email exchanges with Jennifer and other co-counsel re same; Review separate account documents forwarded by David Renz.	0.75	\$550.00	\$412.50
7/7/2000	E. Gottesdiener	Draft retention agreements and cover letters to potential new plaintiffs. Discuss case with potential class members.	1.50	\$550.00	\$825.00
7/11/2000	E. Gottesdiener	Discuss case with Jennifer Jaff; discuss Mehling as representative issue with Jennifer Jaff and Mike Lieder; t/c with Clyde Waite re same; attempted calls to Mehling re same (left voice mails). Meet with potential plaintiff Fran Maane. T/c with Mark Hathaway. Draft email to Hathaway confirming representation of him at no cost in the event NYL retaliates against him.	2.50	\$550.00	\$1,375.00
7/12/2000	E. Gottesdiener	Discuss case with Jennifer Jaff; discuss case with Alan Sandals; t/c with Karen Suhre.	1.50	\$550.00	\$825.00

7/17/2000	E. Gottesdiener	T/c with Michael Banks re Second Amended Complaint; discuss same with Jennifer Jaff; review Banks voice mail; draft Second Amended Complaint; discuss case with Happe and Gunnarson; t/c to Lee Bowers.	2.50	\$550.00	\$1,375.00
7/24/2000	E. Gottesdiener	T/c with Michael Banks re Second Amended Complaint; discuss same with Jennifer Jaff; t/c to Alan Sandals re same.	0.25	\$550.00	\$137.50
8/14/2000	E. Gottesdiener	Review motion to dismiss; discuss with Jennifer Jaff.	1.00	\$550.00	\$550.00
8/18/2000	E. Gottesdiener	Conference call with team.	1.00	\$550.00	\$550.00
8/21/2000	E. Gottesdiener	Review and edit RICO case statement. Discuss with Jennifer Jaff. Emails to ERISA counsel re loss issue for pension plan participants.	1.25	\$550.00	\$687.50
8/23/2000	E. Gottesdiener	Draft section of opposition to motion to dismiss.	3.00	\$550.00	\$1,650.00
E. Gottesdiener Total			321.25		\$176,687.50
2/28/2000	Jennifer Jaff	Research and assistance in drafting amended complaint	4.00	\$550.00	\$2,200.00
3/1/2000	Jennifer Jaff	Research and drafting amended complaint	2.00	\$550.00	\$1,100.00
3/2/2000	Jennifer Jaff	Research and drafting amended complaint	3.00	\$550.00	\$1,650.00
3/3/2000	Jennifer Jaff	Research and drafting amended complaint	6.00	\$550.00	\$3,300.00
3/6/2000	Jennifer Jaff	Research and drafting amended complaint	5.00	\$550.00	\$2,750.00
3/7/2000	Jennifer Jaff	Research and drafting amended complaint	5.00	\$550.00	\$2,750.00
3/8/2000	Jennifer Jaff	Research and drafting amended complaint	1.50	\$550.00	\$825.00
3/9/2000	Jennifer Jaff	Research and drafting amended complaint	0.57	\$550.00	\$313.50
3/10/2000	Jennifer Jaff	Research and drafting amended complaint	4.00	\$550.00	\$2,200.00
3/13/2000	Jennifer Jaff	Research and drafting amended complaint	5.00	\$550.00	\$2,750.00
3/14/2000	Jennifer Jaff	Research and drafting amended complaint	2.00	\$550.00	\$1,100.00
3/15/2000	Jennifer Jaff	Meet with expert - Collins; review draft stipulation re: tolling of statute of limitations	1.50	\$550.00	\$825.00
3/22/2000	Jennifer Jaff	Research and drafting amended complaint	3.10	\$550.00	\$1,705.00
3/23/2000	Jennifer Jaff	Research and drafting amended complaint	2.00	\$550.00	\$1,100.00
3/26/2000	Jennifer Jaff	Reading/research on ERISA claims	1.00	\$550.00	\$550.00
3/27/2000	Jennifer Jaff	Research and drafting amended complaint	5.00	\$550.00	\$2,750.00
3/28/2000	Jennifer Jaff	Research and drafting amended complaint	5.00	\$550.00	\$2,750.00
3/29/2000	Jennifer Jaff	Research and drafting of amended complaint	4.25	\$550.00	\$2,337.50
4/24/2000	Jennifer Jaff	Meeting with opposing counsel	3.00	\$550.00	\$1,650.00
4/25/2000	Jennifer Jaff	Conference with Eli; research on RICO case statement in ED PA	1.50	\$550.00	\$825.00
4/26/2000	Jennifer Jaff	Research on surplus, RICO injury	3.00	\$550.00	\$1,650.00
4/27/2000	Jennifer Jaff	Meeting with Reisch (expert); research on injury; revision of complaint	5.00	\$550.00	\$2,750.00

4/28/2000	Jennifer Jaff	Research on surplus, RICO injury, deemed reversion, etc.; conference with legal assistants on document status and organization; t/c with possible erisa tax expert/co-counsel	4.00	\$550.00	\$2,200.00
5/2/2000	Jennifer Jaff	Talk to possible expert/co-counsel ERISA tax lawyers; review final changes to complaint; research on surplus/tax issue	4.00	\$550.00	\$2,200.00
5/3/2000	Jennifer Jaff	Research on tax, surplus, annuity; edit and reformat complaint; t/c with ERISA tax lawyer	5.00	\$550.00	\$2,750.00
5/4/2000	Jennifer Jaff	Research on tax, surplus; meet with possible expert Maureen Phillips; gather legislative histories of amendments re: calculation of surplus and excise tax consequences	6.00	\$550.00	\$3,300.00
5/5/2000	Jennifer Jaff	research on loss, surplus, tax implications; meeting with Tom Levy (actuary)	3.00	\$550.00	\$1,650.00
5/6/2000	Jennifer Jaff	Research - tax, surplus, injury, loss	4.00	\$550.00	\$2,200.00
5/9/2000	Jennifer Jaff	Research on tax, surplus, loss, etc.; conference with Mike and Eli; t/c with Suhre tax expert	3.00	\$550.00	\$1,650.00
5/10/2000	Jennifer Jaff	research on tax, surplus, loss, etc.; review timeline with Mehling edits; conference call with Collins and Chambers	2.50	\$550.00	\$1,375.00
5/11/2000	Jennifer Jaff	Research on tax, surplus, loss; conference call with Alan Sandals, "Mlieder, EGottesdiener; meeting with Karen Suhre, ERISA tax" lawyer	4.50	\$550.00	\$2,475.00
5/12/2000	Jennifer Jaff	Per Eli, finished reading timeline, organized chron docs	5.00	\$550.00	\$2,750.00
5/15/2000	Jennifer Jaff	Review Sandals' RICO case statement; continue completing file of chron docs.	5.00	\$550.00	\$2,750.00
5/16/2000	Jennifer Jaff	Continue work on chron docs	6.00	\$550.00	\$3,300.00
5/17/2000	Jennifer Jaff	Complete chron docs file	3.00	\$550.00	\$1,650.00
5/18/2000	Jennifer Jaff	Revise complaint; meet with Theresa re: documents	1.00	\$550.00	\$550.00
5/19/2000	Jennifer Jaff	Revise complaint; conf. call with Schultz, Collins; meeting with Joyce Mader; t/c with EG	4.00	\$550.00	\$2,200.00
5/21/2000	Jennifer Jaff	Read GAO report on ERISA; law review article on tax consequences of plan termination; Joyce Mader Advisory committee report	1.00	\$550.00	\$550.00
5/22/2000	Jennifer Jaff	Revise complaint; revise timeline	3.00	\$550.00	\$1,650.00
5/23/2000	Jennifer Jaff	Read cases sent by Karen Suhre, etc.; t/c with Eli and number of experts, esp. Bob Schultz; also t/c w/ Eli and Ellen Schultz	4.00	\$550.00	\$2,200.00
5/24/2000	Jennifer Jaff	Read and review documents, legislative histories, case law.	5.00	\$550.00	\$2,750.00
5/25/2000	Jennifer Jaff	Review documents; t/c w/ ellen schultz; t/c w/ mehling; t/c w/ neal wolfson (kpmg)	4.00	\$550.00	\$2,200.00
5/26/2000	Jennifer Jaff	Review docs and supplement chronology accordingly. t/c w/ leon irish	5.00	\$550.00	\$2,750.00

Exhibit #1

5/28/2000	Jennifer Jaff	Read cases, draft website and questionnaire, review Sandals changes to complaint, researched Plans as plaintiffs	4.00	\$550.00	\$2,200.00
5/29/2000	Jennifer Jaff	make ML's changes to website	0.50	\$550.00	\$275.00
5/30/2000	Jennifer Jaff	Finalize website; draft press release; revise complaint, including t/c with Alan Sandals	5.00	\$550.00	\$2,750.00
5/31/2000	Jennifer Jaff	Continue revising complaint per Alan Sandals's suggestions; t/c w/ John DeMairo	5.00	\$550.00	\$2,750.00
6/1/2000	Jennifer Jaff	Draft press release; review documents and add to chronology; read cases cited by Alan Sandals; meet with Leon Irish	5.00	\$550.00	\$2,750.00
6/2/2000	Jennifer Jaff	Work on documents - finish chron docs, supervise legal assistants in working on date problem; finish reviewing documents	5.00	\$550.00	\$2,750.00
6/4/2000	Jennifer Jaff	review drafts of website, press release	2.00	\$550.00	\$1,100.00
6/4/2000	Jennifer Jaff	Review Banks letter and EG response (and comment); revise new Banks response; supervise document work; left message for Margery Anderson; re-read RICO cases per EG's instructions; supervise law clerk on research for EG	2.00	\$550.00	\$1,100.00
6/6/2000	Jennifer Jaff	Revise complaint, pull exhibits, supervise table of contents and index of exhibits	6.00	\$550.00	\$3,300.00
6/7/2000	Jennifer Jaff	Review complaint; work w/ Roberta on website	5.35	\$550.00	\$2,942.50
6/8/2000	Jennifer Jaff	Work on complaint, website, work with law clerk on pulling DOL advisory opinions; draft pro hac papers; get filing instructions from clerk and supervise legal assistants.	5.00	\$550.00	\$2,750.00
6/9/2000	Jennifer Jaff	Explain surplus/loss RICO research assignment to law clerks; website; review Sandals's changes to website, press release, questionnaire	3.00	\$550.00	\$1,650.00
6/10/2000	Jennifer Jaff	revise complaint	1.00	\$550.00	\$550.00
6/12/2000	Jennifer Jaff	draft cover letters to dol and irs; get, copy, review and distribute WSJ article; prep pro hac papers; revise website to reflect WSJ article; work with Roberta/Doris on website; finalize complaint and get ready for mailing.	5.00	\$550.00	\$2,750.00
6/13/2000	Jennifer Jaff	finalize website; collect and study spreadsheets, coordinate with Sandals' office re: service; last minute arrangements; read yesterday's ERISA Sup. Ct. opinions to evaluate impact (if any) on our case	5.00	\$550.00	\$2,750.00
6/14/2000	Jennifer Jaff	Publicize website; assist in speaking with press contacts; confirm filing with the Court, service on Groom, DOL, IRS.	6.00	\$550.00	\$3,300.00

6/15/2000	Jennifer Jaff	Gathered press, distributed to EG and ML, re-drafted media page of "website, talked to press, researched service of summons on new" "defendants, t/c w/ opposing counsel re: acceptance of service," respond to co-counsel re: case management and research that issue	6.00	\$550.00	\$3,300.00
6/16/2000	Jennifer Jaff	Read DOL advisory opinions, follow up on speaking with potential "plaintiff, read NY State insurance committee report	4.00	\$550.00	\$2,200.00
6/19/2000	Jennifer Jaff	Finish reviewing NYS assembly demutualization report; t/c with press (nat'l underwriter's)	1.25	\$550.00	\$687.50
6/20/2000	Jennifer Jaff	T/c with reporter from trade publication HR Executive Magazine; t/c with potential class member	0.50	\$550.00	\$275.00
6/21/2000	Jennifer Jaff	Review questionnaires	0.25	\$550.00	\$137.50
6/22/2000	Jennifer Jaff	filing; t/c with Joe Costello and email to EG and Alan Sandals about naming Boards of Trustees, review of severance plan for board of trustees info; t/c w/ potential plaintiff; research on bd. of trustees as defendant; meet w/ potential plaintiff (agent)	5.00	\$550.00	\$2,750.00
6/26/2000	Jennifer Jaff	Review of SPDs, new documents	1.50	\$550.00	\$825.00
6/28/2000	Jennifer Jaff	Revise letter to Banks re: contact with potential class members; meeting at DOL	3.00	\$550.00	\$1,650.00
6/30/2000	Jennifer Jaff	Send materials and letter to Jack Kaufman, follow up with phone calls, finalize stip with Joe Costello, get materials to Larry Schaefer	1.00	\$550.00	\$550.00
7/18/2000	Jennifer Jaff	Review draft complaint, review/organize documents	4.00	\$550.00	\$2,200.00
7/19/2000	Jennifer Jaff	Review second amended complaint and send to Banks; review and organize documents; review spds	5.00	\$550.00	\$2,750.00
7/24/2000	Jennifer Jaff	Update contact chart; get 2d amended complaint ready for filing (write 7 cover letters, etc.)	3.00	\$550.00	\$1,650.00
8/8/2000	Jennifer Jaff	Letter to Costello re: Fran Maane; t/c w/ Gunnarson & email to LS, EG, ML about Gunnarson memo; review RICO case statement order; update case status page of website	5.00	\$550.00	\$2,750.00
8/9/2000	Jennifer Jaff	Review file with Tom; RICO case statement; emails to LS re: chronology, pro hac motion, spreadsheets; explain assignment to Sam/Toki	1.50	\$550.00	\$825.00
8/10/2000	Jennifer Jaff	RICO case statement; t/c w/ ML, LS, EG, et al. re: staffing, merits, Sam/Toki	4.00	\$550.00	\$2,200.00
8/11/2000	Jennifer Jaff	RICO case statement	5.50	\$550.00	\$3,025.00
8/15/2000	Jennifer Jaff	Review docs, read opinion from ML, review RICO case statement, draft opposition to motion to dismiss, give assignments to Clay, Nicole, Sam	4.00	\$550.00	\$2,200.00
8/16/2000	Jennifer Jaff	opposiion to motion to dismiss research;	0.75	\$550.00	\$412.50
8/17/2000	Jennifer Jaff	motion to dismiss research;	3.00	\$550.00	\$1,650.00

8/18/2000	Jennifer Jaff	Opposition to motion to dismiss; finalize RICO case statement; conf. call with team; Fran problem continuation	6.00	\$550.00	\$3,300.00
8/21/2000	Jennifer Jaff	RICO Case statement; motion to dismiss	6.00	\$550.00	\$3,300.00
8/22/2000	Jennifer Jaff	Opposition to motion to dismiss	5.00	\$550.00	\$2,750.00
8/23/2000	Jennifer Jaff	Opposition to motion to dismiss; t/c w/ Scott McCreight and send docs fed. ex.; report about interview to ML and EG	4.60	\$550.00	\$2,530.00
8/24/2000	Jennifer Jaff	Opposition to motion to dismiss; conf. call w/ Larry	7.00	\$550.00	\$3,850.00
8/25/2000	Jennifer Jaff	Opposition to motion to dismiss	8.00	\$550.00	\$4,400.00
8/28/2000	Jennifer Jaff	Oppos. to motion to dismiss	5.00	\$550.00	\$2,750.00
8/29/2000	Jennifer Jaff	Finalize RICO case statement; oppos. to motion to dismiss	7.00	\$550.00	\$3,850.00
8/30/2000	Jennifer Jaff	Oppos. to motion to dismiss	4.00	\$550.00	\$2,200.00
8/31/2000	Jennifer Jaff	Oppos. to motion to dismiss	7.00	\$550.00	\$3,850.00
9/1/2000	Jennifer Jaff	Oppos. to motion to dismiss	5.00	\$550.00	\$2,750.00
9/4/2000	Jennifer Jaff	Oppos. to motion to dismiss	6.00	\$550.00	\$3,300.00
9/5/2000	Jennifer Jaff	Oppos to motion to dismiss;	5.00	\$550.00	\$2,750.00
9/8/2000	Jennifer Jaff	Make LS's changes to oppos. to motion to dismiss;	1.00	\$550.00	\$550.00
9/11/2000	Jennifer Jaff	Make Eli's changes to oppos. to motion to dismiss; fix service issue re: RICO case statement	4.00	\$550.00	\$2,200.00
9/13/2000	Jennifer Jaff	remind co-counsel @ due date for comments on oppos. to motion to dismiss (.25); give Tom instructions on copying, mailing, and serving oppos.to motion to dismiss (.25)	0.50	\$550.00	\$275.00
9/14/2000	Jennifer Jaff	Respond to Clyde's note about the mem. in oppos. to motion to dismiss (.25); review draft for finalizing (3.75)	4.00	\$550.00	\$2,200.00
9/15/2000	Jennifer Jaff	Finalize mem. in opp. to motion to dismiss, including getting Alan Sandals' comments and making his changes, supervising service	6.00	\$550.00	\$3,300.00
9/19/2000	Jennifer Jaff	t/c w/ Ellen Noteware, Eli re: request for extension of time	0.50	\$550.00	\$275.00
	Jennifer Jaff Total	search Edgar for NY Life annual reports; telephone call to NY Life re: copy of annual reports from 1995	369.12		\$203,016.00
2/1/2000	Karen A. Rogers	telephone calls to NY Dept. of Insurance re: procedure for obtaining copies of Schedule G, draft letter to request documents; work on retrieving additional 5500s for agent and ee pension plans	1.75	\$220.00	\$385.00
2/14/2000	Karen A. Rogers		4.50	\$220.00	\$990.00
2/16/2000	Karen A. Rogers	telephone calls to law libraries for copies of various insurance treatises; print out and bates label documents from Mehling CD	3.25	\$220.00	\$715.00
3/22/2000	Karen A. Rogers	copy and send documents to expert; handle stipulation filing; update pleading binder	2.50	\$220.00	\$550.00
3/28/2000	Karen A. Rogers	bates label documents produced by Mehling; create memo on status of production	2.75	\$220.00	\$605.00

Exhibit #1

6/6/2000	Karen A. Rogers	review Mehling documents for wrong dates and reprint and bates label; copy documents for hot docs; review files for exhibits	4.50	\$220.00	\$990.00
6/20/2000	Karen A. Rogers	trouble shoot website problem; copy documents from website and send to Village Voice	1.25	\$220.00	\$275.00
	Karen A. Rogers		20.50		\$4,510.00
	Total				
1/13/2000	Larry Schaefer	review materials and e-mail from Eli Gottesdiener re case	1.00	\$540.00	\$540.00
1/14/2000	Larry Schaefer	review ERISA issues; Telephone conference with eg and Mike Lieder re same; review plan materials and back-up; organize files; review materials on overfunded pension plan	1.00	\$540.00	\$540.00
1/16/2000	Larry Schaefer	Review materials provided by Eli Gottesdiener: Complaint; plan documents; summary memo; organize research topics; review 5500s.	1.00	\$540.00	\$540.00
1/17/2000	Larry Schaefer	review plan documents and discuss same with Eli Gottesdiener and Mike Lieder; review research re overfunded pension and fiduciary obligations.	1.00	\$540.00	\$540.00
1/18/2000	Larry Schaefer	review file and plan documents; prepare for 1/20 meeting	1.00	\$540.00	\$540.00
1/19/2000	Larry Schaefer	review documents and prepare for 1/20 meeting	0.50	\$540.00	\$270.00
1/20/2000	Larry Schaefer	meet with Eli Gottesdiener and Mike Lieder and travel to PA to "meet with Waite, etal and Jim Mehling to discuss/evaluate case"	5.00	\$540.00	\$2,700.00
1/24/2000	Larry Schaefer	review and edit complaint; Telephone conference with Mike Lieder, Paul Sprenger and Eli Gottesdiener re strategy and approach	1.00	\$540.00	\$540.00
1/25/2000	Larry Schaefer	draft Amended complaint; research Palaw and ERISA re same	1.00	\$540.00	\$540.00
1/26/2000	Larry Schaefer	review and edit Amended Complaint; Telephone conference with Eli Gottesdiener and Mike Lieder re same	1.00	\$540.00	\$540.00
1/27/2000	Larry Schaefer	draft and edit Amended Complaint; Telephone conference with Mike Lieder and Eli Gottesdiener re same; review plans and related materials	1.00	\$540.00	\$540.00
1/28/2000	Larry Schaefer	Telephone conference with eggs re case strategy and method of proceeding; review research re NJ law	1.00	\$540.00	\$540.00
1/31/2000	Larry Schaefer	Review research and edit same; Telephone conference with Mike Lieder and Eli Gottesdiener re options and strategy for proceeding	0.50	\$540.00	\$270.00
2/2/2000	Larry Schaefer	Telephone conference with Eli Gottesdiener re case issues and research projects; review e-mails; o/c with Shannon Magill re case issues	0.25	\$540.00	\$135.00

2/4/2000	Larry Schaefer	review e-mails and Telephone conference with with Eli Gottesdiener re case strategy and planning	0.25	\$540.00	\$135.00
2/8/2000	Larry Schaefer	Telephone conference with DC team and Karl Kilday/Sannon Magill; review ERISA issues and research projects with Shannon; research ERISA issues	1.00	\$540.00	\$540.00
2/23/2000	Larry Schaefer	research ERISA Sect 510 issues; Telephone conference with Eli Gottesdiener re case and planning session	0.25	\$540.00	\$135.00
2/24/2000	Larry Schaefer	Telephone conference with Mike Lieder and Eli Gottesdiener re case and revise e-mails re staffing and strategy; research Sect 510 cases	0.25	\$540.00	\$135.00
3/1/2000	Larry Schaefer	draft and edit research memo re ERISA issues; t/c with Eli Gottesdiener re same	1.00	\$540.00	\$540.00
3/4/2000	Larry Schaefer	review draft Complaint and Telephone conference with Mike Lieder re meeting and strategy for proceeding	0.75	\$540.00	\$405.00
4/6/2000	Larry Schaefer	review e-mails and related material	0.25	\$540.00	\$135.00
6/22/2000	Larry Schaefer	review Complaint and discuss issues with Jennifer Jaff and Mike Lieder	1.00	\$540.00	\$540.00
6/26/2000	Larry Schaefer	review emails and conduct background research re ERISA and loss issues	1.00	\$540.00	\$540.00
8/4/2000	Larry Schaefer	Review loss research and pleadings; arrange same; review e-mails and related litigation	1.00	\$540.00	\$540.00
8/7/2000	Larry Schaefer	review plan documents and loss research cases; review background re ERISA	1.00	\$540.00	\$540.00
8/9/2000	Larry Schaefer	review case summary report and exhibits; review e-mails re same; review case chronology and related materials; review loss decisions	1.00	\$540.00	\$540.00
8/10/2000	Larry Schaefer	etc. review loss research and prepare for and participate in meeting re case and assignments; review background ERISA research and discuss same with David S.; review and respond to e-mails and letters	1.00	\$540.00	\$540.00
8/11/2000	Larry Schaefer	review Complaint and legal research files; meet with Patty Jones re same	1.00	\$540.00	\$540.00
8/14/2000	Larry Schaefer	review ERISA loss issues and Complaints (Drafts) and e-mails re same	1.00	\$540.00	\$540.00
8/17/2000	Larry Schaefer	review Motion to dismiss and begin reseraching legal issues; review Complaint and background research; review questionaires.	2.50	\$540.00	\$1,350.00
8/20/2000	Larry Schaefer	review e-mails and witness contact project; review research and begin drafting motion to dismiss response	1.00	\$540.00	\$540.00
8/22/2000	Larry Schaefer	draft and edit motion to dismiss memo; research ERISA issues	1.00	\$540.00	\$540.00

8/24/2000	Larry Schaefer	review arbitration cases and draft Mehling insert re motion to dismiss; review and edit same; review issue codes and conference call with case team re same	2.00	\$540.00	\$1,080.00
9/5/2000	Larry Schaefer	Telephone conference with potential client Janice Bosco and meet with P Jones and S Nelson re same; review ERISA issues and e-mails re case transfer issues; prepare and send Bosco file and related materials; prepare e-mail memo re contact	1.00	\$540.00	\$540.00
9/6/2000	Larry Schaefer	review motion to dismiss memorandum and discuss same with Jennifer Jaff and Mike L.; review ERISA and RICO research	1.00	\$540.00	\$540.00
9/7/2000	Larry Schaefer	review and edit Memo in Opp to Motion to dismiss; edit same; Telephone conference with Mike Lieder, J Jaff re case staffing issues	1.00	\$540.00	\$540.00
Larry Schaefer Total			37.50		\$20,250.00
12/3/1999	Michael Lieder	T/c w/ Eli Gottesdiener re research and venue issues in case against NY Life	0.50	\$575.00	\$287.50
12/6/1999	Michael Lieder	Two o/c's w/ Eli Gottesdiener re value of claim against New York Life	0.50	\$575.00	\$287.50
12/7/1999	Michael Lieder	O/c w/ Eli Gottesdiener re comparable insurance companies for New York Life potential case	0.25	\$575.00	\$143.75
1/17/2000	Michael Lieder	Review two memos prepared by Eli and prepare responsive email concerning liability and damages; t/c w/ potential expert concerning NYL's potential liability	1.00	\$575.00	\$575.00
1/19/2000	Michael Lieder	O/c w/ Eli Gottesdiener and Larry Schaefer re relationship between individual complaint and ERISA claim	0.25	\$575.00	\$143.75
1/20/2000	Michael Lieder	Travel to and from meeting with Mehling and potential co-counsel; discuss facts of case and possible strategies and work assignments	5.00	\$575.00	\$2,875.00
1/21/2000	Michael Lieder	O/c w/ Eli Gottesdiener re reasons for Mainstay fund's high fees	0.25	\$575.00	\$143.75
1/23/2000	Michael Lieder	Review 12(b)(6) motion and draft opposition; exchange emails with Eli Gottesdiener about it	1.00	\$575.00	\$575.00
1/24/2000	Michael Lieder	Continue review of draft opposition to dismissal; t/c w/ Larry Schaefer re strategy; t/c w/ Paul Sprenger, Larry Schaefer and Eli re strategy	2.75	\$575.00	\$1,581.25
1/26/2000	Michael Lieder	Review emails from Eli Gottesdiener and Clyde Waite; respond to Eli's email concerning allegations in Complaint; t/c w/ Larry Schaefer and Eli Gottesdiener re Compliant	0.75	\$575.00	\$431.25

1/31/2000	Michael Lieder	T/c w/ Larry Schaefer and o/c's w/ Eli Gottesdiener re venue, NJ whistleblower law, and other theories	0.50	\$575.00	\$287.50
2/1/2000	Michael Lieder	O/c w/ Eli Gottesdiener re tactics if defendant does not agree to extension	0.25	\$575.00	\$143.75
2/2/2000	Michael Lieder	Review emails and mark relevant documents	0.25	\$575.00	\$143.75
2/3/2000	Michael Lieder	Review emails between Eli Gottesdiener and Jim Mehling re GIC fund; o/c w/ Eli Gottesdiener re claims associated with GIC fund	0.50	\$575.00	\$287.50
2/7/2000	Michael Lieder	Several o/c's w/ Eli Gottesdiener re New Jersey whistleblower law, fees from pension plan and 401 (k) plan, and possible expert witness.	0.75	\$575.00	\$431.25
2/8/2000	Michael Lieder	O/c's w/ Eli Gottesdiener and Karen Rogers re scanning of documents and info management	0.25	\$575.00	\$143.75
2/9/2000	Michael Lieder	O/c w/ Eli Gottesdiener re theories involving both pension and 401 (k) plan	0.50	\$575.00	\$287.50
2/10/2000	Michael Lieder	Review and respond to emails from Eli Gottesdiener and Jim Mehling re pension plan issues; meet w/ potential expert witness.	2.25	\$575.00	\$1,293.75
2/11/2000	Michael Lieder	O/c w/ Eli Gottesdiener and Clay Athey re new theories and evidence to be obtained from Insurance Commissioner	0.50	\$575.00	\$287.50
2/15/2000	Michael Lieder	Read and respond to emails from Eli Gottesdiener re potential witness and insurance forms	0.25	\$575.00	\$143.75
2/16/2000	Michael Lieder	O/c w/ Eli Gottesdiener re new theories concerning General and Special accounts into which pension plan is deposited	0.50	\$575.00	\$287.50
2/18/2000	Michael Lieder	Review emails concerning filings at Insurance Commissioners' offices; o/c w/ Eli Gottesdiener re experts	0.25	\$575.00	\$143.75
2/23/2000	Michael Lieder	Discuss use of mutual funds for DB plans w/ Gene Maloney; o/c w/ Eli Gottesdiener re strategy for approaching NY Life's counsel	1.00	\$575.00	\$575.00
2/24/2000	Michael Lieder	T/c w/ Larry Schaefer, o/c w/ Eli Gottesdiener, and exchange emails re product to be given to NY Life; o/c w/ Eli Gottesdiener re damages calculations and begin work on calculations	1.75	\$575.00	\$1,006.25
2/26/2000	Michael Lieder	Perform damages calculations for lost investment income associated with excess pension fees	0.50	\$575.00	\$287.50
2/29/2000	Michael Lieder	Meet w/ Schlomo Benartzi and Eli Gottesdiener re claims; o/c w/ Eli Gottesdiener and Jennifer Jaff re presentation to NY Life	1.50	\$575.00	\$862.50
3/1/2000	Michael Lieder	Review and edit draft complaint; o/c's w/ Eli Gottesdiener and Jennifer Jaff about it	3.00	\$575.00	\$1,725.00
3/2/2000	Michael Lieder	Review and suggest edits to new draft of complaint; review and edit letter to Sokolove; o/c w/ Eli Gottesdiener re strategy	3.50	\$575.00	\$2,012.50

3/3/2000	Michael Lieder	O/c w/ Eli Gottesdiener re preparation for meeting w/ opposing counsel; meet w/ co-counsel and then w/ opposing counsel about possible settlement	3.50	\$575.00	\$2,012.50
3/6/2000	Michael Lieder	O/c w/ Eli Gottesdiener re his call from Roxane Sokolove	0.25	\$575.00	\$143.75
3/7/2000	Michael Lieder	O/c w/ Jennifer Jaff re RICO and reliance issues; long o/c w/ Eli Gottesdiener and Jennifer Jaff re Eli's conversations with counsel for NY Life and other matters.	1.50	\$575.00	\$862.50
3/8/2000	Michael Lieder	Review emails between Eli Gottesdiener and Jim Mehling re conversations w/ counsel for NY Life and followup tactics	0.25	\$575.00	\$143.75
3/15/2000	Michael Lieder	Meet w/ expert to discuss various analyses to be performed by experts	1.00	\$575.00	\$575.00
3/21/2000	Michael Lieder	O/c w/ Eli Gottesdiener about impact of case against 3M and change in defense counsel	0.25	\$575.00	\$143.75
4/1/2000	Michael Lieder	Begin review of draft complaint	4.50	\$575.00	\$2,587.50
4/2/2000	Michael Lieder	Continue review of draft complaint	1.25	\$575.00	\$718.75
4/3/2000	Michael Lieder	Continue review of Complaint; o/c w/ Jennifer Jaff about various RICO theories; o/c w/ Eli Gottesdiener about impact of 3M decision	1.25	\$575.00	\$718.75
4/6/2000	Michael Lieder	Review and respond to emails from Eli Gottesdiener re dealings with our expert and re his contacts with potential witnesses; o/c w/ Eli Gottesdiener re actuarial issues	0.50	\$575.00	\$287.50
4/6/2000	Michael Lieder	Continue review of complaint; o/c w/ Jennifer Jaff about organization of complaint	0.75	\$575.00	\$431.25
4/8/2000	Michael Lieder	Complete review of draft complaint	0.50	\$575.00	\$287.50
4/11/2000	Michael Lieder	O/c's w/ Eli Gottesdiener before and after call to Costello re upcoming meeting	0.25	\$575.00	\$143.75
4/12/2000	Michael Lieder	Review emails of Eli Gottesdiener re upcoming meeting with Costello and other counsel for NY Life	0.25	\$575.00	\$143.75
4/24/2000	Michael Lieder	Prepare for upcoming meetings; meet w/ co-counsel and then with opposing counsel; subsequent o/c w/ Eli Gottesdiener re reactions to meeting, changes to draft amended complaint in light of meeting, and press strategies	3.50	\$575.00	\$2,012.50
4/25/2000	Michael Lieder	O/c w/ Eli Gottesdiener re his conversation with Costello and re preparation of complaint; o/c w/ Jennifer Jaff re her research as to impact of pension plan's surplus on liability issues	0.50	\$575.00	\$287.50
4/26/2000	Michael Lieder	Meet w/ DOL lawyers re possible amicus brief re surplus issue	0.50	\$575.00	\$287.50
4/27/2000	Michael Lieder	Meet w/ Fred Reish re injury to overfunded plan; two o/c's w/ Eli Gottesdiener and Jennifer Jaff re impact of Supreme Court's decision yesterday and possible common law claims	0.75	\$575.00	\$431.25

Exhibit #1

4/28/2000	Michael Lieder	O/c w/ Jennifer Jaff re possible use of tax fraud as RICO predicate act; exchange emails and o/c's re tax consultant, amended"	0.75	\$575.00	\$431.25
5/2/2000	Michael Lieder	complaint filing date and other issues	0.50	\$575.00	\$287.50
5/3/2000	Michael Lieder	O/c w/ Jennifer Jaff re extension of time and meeting w/ potential expert; review and respond to emails re extension	0.25	\$575.00	\$143.75
5/4/2000	Michael Lieder	O/c's w/ Eli Gottesdiener re extension of time for filing complaint	2.75	\$575.00	\$1,581.25
5/5/2000	Michael Lieder	Meet, along w/ Eli Gottesdiener and Jennifer Jaff, with potential expert	1.75	\$575.00	\$1,006.25
5/6/2000	Michael Lieder	Participate, with Eli Gottesdiener, Jennifer Jaff and Alan Sandals, in meeting w/ actuary; o/c w/ Eli Gottesdiener re potential tax expert	0.50	\$575.00	\$287.50
5/9/2000	Michael Lieder	O/c w/ Jennifer Jaff re actuarial and tax issues and PR strategy	1.00	\$575.00	\$575.00
5/10/2000	Michael Lieder	Exchange emails re RICO statement, compulsory arbitration and tax issue; o/c w/ Eli Gottesdiener re PR; o/c w/ Eli Gottesdiener and Jennifer Jaff re global changes suggested by Alan Sandals, expert witnesses, analysis performed by Chambers and Collins, and other" issues	1.50	\$575.00	\$862.50
5/11/2000	Michael Lieder	O/c w/ Eli Gottesdiener re expert and re recordkeeping expenses for 401 (k) plan; t/c w/ experts Collins and Chambers re results of their research and additional research to be performed	3.50	\$575.00	\$2,012.50
5/12/2000	Michael Lieder	Long conference w/ Alan Sandals, Eli Gottesdiener and Jennifer Jaff re complaint; meet w/ potential tax expert Karen Suhre, along w/ Jennifer Jaff and Eli Gottesdiener; o/c w/ Jennifer Jaff re conversations	0.50	\$575.00	\$287.50
5/16/2000	Michael Lieder	O/c w/ Jennifer Jaff re review of hot docs; review message from Pat Chambers re mutual fund evaluation; t/c w/ Eli Gottesdiener re PR	0.50	\$575.00	\$287.50
5/17/2000	Michael Lieder	Review and respond to email exchange between Jim Mehling and Jennifer Jaff identifying potential witnesses and plaintiffs; o/c w/ Eli Gottesdiener re publicity for lawsuit	0.25	\$575.00	\$143.75
5/18/2000	Michael Lieder	O/c w/ Jennifer Jaff re implications of various of the hot doc's she collected	0.50	\$575.00	\$287.50
5/20/2000	Michael Lieder	O/c w/ Jennifer Jaff re potential plaintiffs and strategies for streamlining RICO allegations	0.50	\$575.00	\$287.50
		Exchange emails with Eli Gottesdiener and Jennifer Jaff re publicity and re experts	0.50	\$575.00	\$287.50

5/20/2000	Michael Lieder	Long t/c w/ Chambers and Collins re results of research; meet w/ tax law expert; o/c's w/ Eli Gottesdiener and Jennifer Jaff re complaint	2.75	\$575.00	\$1,581.25
5/22/2000	Michael Lieder	O/c w/ Eli Gottesdiener and Jennifer Jaff re exhibits to attach to complaint	0.25	\$575.00	\$143.75
5/23/2000	Michael Lieder	O/c w/ Eli Gottesdiener and Jennifer Jaff re expert witnesses and re performance of NYL mutual funds; t/c w/ reporter, Eli Gottesdiener and Jennifer Jaff re case	1.00	\$575.00	\$575.00
5/24/2000	Michael Lieder	Calculate damages to plans from underperformance of benchmarks by NYL funds; various o/c's and t/c w/ Ellen Schultz re public relations issues; o/c re staffing issues	3.00	\$575.00	\$1,725.00
5/25/2000	Michael Lieder	O/c's w/ Jennifer Jaff and Eli Gottesdiener re Wall Street Journal and New York Life's proactive PR efforts	0.25	\$575.00	\$143.75
5/26/2000	Michael Lieder	O/c w/ Jennifer Jaff re property and tort law issues associated with RICO claims; o/c w/ Eli Gottesdiener and Jennifer Jaff re response to call from Pension and Investments; o/c w/ Eli Gottesdiener re Langbein as potential expert	1.00	\$575.00	\$575.00
5/28/2000	Michael Lieder	Review website text prepared by Jennifer Jaff and prepare email suggesting edits; exchange emails with Jennifer and Eli Gottesdiener re various topics	0.75	\$575.00	\$431.25
5/30/2000	Michael Lieder	O/c's w/ Jennifer Jaff re assignments to law clerks and re changes to complaint suggested by Alan Sandals; o/c's w/ Eli Gottesdiener re co-counsel arrangements with Sandals and re publicity; o/c w/ attorneys re staffing issues	1.25	\$575.00	\$718.75
6/11/2000	Michael Lieder	Edit letter to Costello re discussions with media; review case forwarded by Jennifer Jaff re fraud and prepare responsive email; perform final edits for webpage text; o/c w/ Jennifer Jaff re document production issues; meet w/ potential fiduciary and tax expert Lee Irish	3.25	\$575.00	\$1,868.75
6/2/2000	Michael Lieder	O/c's w/ Jennifer Jaff re document management issues connected with potential discovery; review and edit press release; o/c w/ Eli Gottesdiener and Jennifer Jaff re co-counsel arrangements with Alan Sandals	1.50	\$575.00	\$862.50
6/3/2000	Michael Lieder	Review and edit revised website text; exchange emails with Eli Gottesdiener and Jennifer Jaff re text and re letter to Banks re P&I article	2.75	\$575.00	\$1,581.25
6/6/2000	Michael Lieder	O/c's w/ Jennifer Jaff and Eli Gottesdiener re complaint	0.50	\$575.00	\$287.50
6/7/2000	Michael Lieder	O/c w/ Eli Gottesdiener and Jennifer Jaff re potential expert and re dealings with press; t/c w/ Eli Gottesdiener re press coverage	0.75	\$575.00	\$431.25

6/8/2000	Michael Lieder	Review emails re press coverage; several o/c's w/ Jennifer Jaff and Eli Gottsdienner re coverage issues; o/c w/ Jennifer Jaff re control of documents in future productions	1.00	\$575.00	\$575.00
6/9/2000	Michael Lieder	Various o/c's w/ Eli Gottsdienner and Jennifer Jaff re webpage and co-counsel agreement w/ Alan Sandals	0.25	\$575.00	\$143.75
6/12/2000	Michael Lieder	O/c's w/ Jennifer Jaff and Eli Gottsdienner re response to WSJ article and re website; t/c w/ PR person for Clyde Waite	0.50	\$575.00	\$287.50
6/15/2000	Michael Lieder	O/c's w/ Eli Gottsdienner and Jennifer Jaff re press coverage; edit letter to Banks re NY Life's continuing discussion of settlement overtures	0.75	\$575.00	\$431.25
6/16/2000	Michael Lieder	Exchange emails w/ Jennifer Jaff and Eli Gottsdienner re potential "expert, re potential plaintiffs, and re service of summons on new" defendants	0.75	\$575.00	\$431.25
6/20/2000	Michael Lieder	T/c w/ BNA reporter David Brandolph re complaint	0.75	\$575.00	\$431.25
6/22/2000	Michael Lieder	O/c w/ Jennifer Jaff re new plaintiff and amendments to complaint re agents plan	0.50	\$575.00	\$287.50
6/23/2000	Michael Lieder	Long o/c w/ Jennifer Jaff and Larry Schaefer re service issues and issues associated with agent plan; review letter to Costello	0.50	\$575.00	\$287.50
6/27/2000	Michael Lieder	Review lengthy email re use of general and special accounts in pension plans; edit letter to Banks re Trapp email; o/c w/ Eli Gottsdienner re meeting w/ DOL tomorrow	1.00	\$575.00	\$575.00
6/28/2000	Michael Lieder	Attend meeting at DOL re possible amicus filing;	1.50	\$575.00	\$862.50
6/29/2000	Michael Lieder	O/c w/ Jennifer Jaff re agent plan and possible claim for terminations to deny benefits; review letter from Michael Banks and o/c to Eli Gottsdienner about it	0.50	\$575.00	\$287.50
8/8/2000	Michael Lieder	Review draft letter from client to NYL and o/c w/ Jennifer Jaff about it; o/c w/ Jennifer Jaff re RICO statement and coding of documents	0.50	\$575.00	\$287.50
8/9/2000	Michael Lieder	Several o/c's w/ Jennifer Jaff re plaintiffs desire to withdraw, re RICO statement, and various research projects; review and respond to emails concerning withdrawal of plaintiff and re various research projects	1.25	\$575.00	\$718.75
8/10/2000	Michael Lieder	O/c w/ Jennifer Jaff re RICO case statement	0.25	\$575.00	\$143.75
8/14/2000	Michael Lieder	Begin review of defendants' motion to dismiss	0.25	\$575.00	\$143.75
8/15/2000	Michael Lieder	Continue review of motion to dismiss; o/c w/ Jennifer Jaff about it; t/c w/ Eli Gottsdienner and Jennifer Jaff re opposition brief	1.00	\$575.00	\$575.00
8/16/2000	Michael Lieder	O/c w/ Jennifer Jaff re opposition to motion to dismiss, including case against NYL dealing with arbitration clause and tone of opposition brief	0.25	\$575.00	\$143.75

8/18/2000	Michael Lieder	O/c w/ Jennifer Jaff re opposition to motion to dismiss, including use of decision adverse to NY Life re arbitration provision; prepare email to Larry Schaefer re possible use of collateral estoppel; "participate in conference call re opposition to motion to dismiss," "coding of documents, interviews with potential plaintiffs and other" matters; prepare alternative organization of issues for coding purposes and exchange emails about it; o/c re special retainer for witness	2.00	\$575.00	\$1,150.00
8/21/2000	Michael Lieder	O/c w/ Jennifer Jaff re opposition to motion to dismiss, including impact of PTE 77-3, and re retainer to witness and class member; witness	0.50	\$575.00	\$287.50
8/22/2000	Michael Lieder	O/c w/ Jennifer Jaff re Fran Manne issues and opposition to motion to dismiss	0.25	\$575.00	\$143.75
8/23/2000	Michael Lieder	O/c w/ Jennifer re drafting of opposition to motion to dismiss and re RICO case statement	0.25	\$575.00	\$143.75
8/24/2000	Michael Lieder	Participate in conference call concerning coding of documents, and opposition to motion to dismiss; o/c w/ Jennifer Jaff re opposition brief	1.50	\$575.00	\$862.50
8/25/2000	Michael Lieder	Two o/c's w/ Jennifer Jaff re plans as plaintiff; o/c w/ Jennifer and Clay Athey re research into New York Life	0.50	\$575.00	\$287.50
8/28/2000	Michael Lieder	O/c w/ Jennifer Jaff re plan versus individuals as injured party for RICO claim	0.25	\$575.00	\$143.75
8/30/2000	Michael Lieder	O/c w/ Jennifer Jaff re work on opposition to motion to dismiss	0.25	\$575.00	\$143.75
9/1/2000	Michael Lieder	O/c w/ Jennifer Jaff re progress on opposition to motion to dismiss; o/c w/ Jennifer Jaff and Tom Benoit over confusion about filing of Second Amended Complaint	0.25	\$575.00	\$143.75
Michael Lieder Total			102.50		\$58,937.50
2/2/2000	Nicole Austin	Worked on NY Life research assignment.	1.00	\$195.00	\$195.00
2/3/2000	Nicole Austin	Worked on Kauffman research.	0.50	\$195.00	\$97.50
2/8/2000	Nicole Austin	Attended meeting of all employees working on New York Life. Worked on Kauffman research.	2.50	\$195.00	\$487.50
2/15/2000	Nicole Austin	Worked on research. Began drafting memorandum re: Kauffman research.	2.00	\$195.00	\$390.00
2/17/2000	Nicole Austin	Completed drafting and editing memo re: Kauffman research.	1.00	\$195.00	\$195.00
5/25/2000	Nicole Austin	Participated in conference call with Jennifer and Eli with the Wall Street Journal. Received research assignment. Conducted Lexis research re. waiving confidentiality agreements.	3.00	\$195.00	\$585.00

8/15/2000	Nicole Austin	Met with Jennifer, Clay and Sam to discuss NY Life response to 12b(6) motion and research assignments. Began researching assignments.	4.00	\$195.00	\$780.00
8/16/2000	Nicole Austin	Worked on NY Life Research assignments	4.00	\$195.00	\$780.00
8/17/2000	Nicole Austin	Worked on NY Life research assignments	4.00	\$195.00	\$780.00
8/18/2000	Nicole Austin	Worked on NY Life Research	4.00	\$195.00	\$780.00
8/29/2000	Nicole Austin	Completed NY Life cite checking	3.00	\$195.00	\$585.00
	Nicole Austin Total		29.00		\$5,655.00
3/27/2000	Theresa Peach	Review correspondence and background information on case for	1.00	\$220.00	\$220.00
3/28/2000	Theresa Peach	Research PTE's for JJ and EG	1.75	\$220.00	\$385.00
3/30/2000	Theresa Peach	Update PTE's with more current versions from Myer's PTE BNA publication.	1.00	\$220.00	\$220.00
5/3/2000	Theresa Peach	Research various legislative histories for J. Jaff for (OBRA, 1987 & 1990 and various other public laws, (continued)	2.00	\$220.00	\$440.00
5/4/2000	Theresa Peach	Continue research on legislative histories for J. Jaff (OBRA 1987 & 1990) for ERISA clauses.	2.00	\$220.00	\$440.00
5/5/2000	Theresa Peach	Continued legal research involving legislative histories for J. Jaff (OBRA 1987 & 1990) ERISA clauses.	2.00	\$220.00	\$440.00
5/8/2000	Theresa Peach	Continuation of legal research involving PTE's for ERISA, including legislative histories, house and senate reports for same.	2.00	\$220.00	\$440.00
5/9/2000	Theresa Peach	Prepare materials for Maureen Phillips, expert retained in case. Federal Express same to her. Confer with JJ and EG. Update files.	0.50	\$220.00	\$110.00
5/15/2000	Theresa Peach	Confer with JJ regarding hot docs, and preparation of same for attachment to complaint for filing.	1.00	\$220.00	\$220.00
5/18/2000	Theresa Peach	Organize and review hot docs for potential exhibits to complaint, for class action. Confer with JJ.	2.00	\$220.00	\$440.00
5/22/2000	Theresa Peach	Confer with JJ regarding more hot docs; CD-ROM with scanned documents; selection of privileged documents and coding indicators for same.	1.00	\$220.00	\$220.00
5/23/2000	Theresa Peach	Organize documents for hot docs, locate bates numbered duplicates of hot docs for complaint filing.	2.00	\$220.00	\$440.00
5/24/2000	Theresa Peach	Locate, organize, and redact documents and bates numbered hot docs in preparation of filing complaint for JJ and EG.	2.00	\$220.00	\$440.00
5/26/2000	Theresa Peach	Continued organization of hot docs, selection of exhibits for attachment to complaint. Reproduction of same, redacting, replacement of bates numbered documents for validation.	4.00	\$220.00	\$880.00
5/30/2000	Theresa Peach	Continue locating, replacing, redacting bates numbered hot documents in preparation of anticipated filing of complaint.	3.00	\$220.00	\$660.00

5/31/2000	Theresa Peach	Continued selection of hot documents, redaction, selection of privileged documents, replacement of bates labeled documents in preparation of anticipated upcoming filing of complaint.	3.00	\$220.00	\$660.00
6/1/2000	Theresa Peach	Continued updating of hot docs with replaced bates labeled documents, integration of missing documents into statistical and presentation type documents produced by Mehling in preparation of upcoming filing of complaint.	3.00	\$220.00	\$660.00
6/2/2000	Theresa Peach	Completion and compilation of final hot docs selected group of exhibits to be used at depositions and attached to complaint to be filed shortly. Final organization of privileged and internet research.	3.00	\$220.00	\$660.00
6/5/2000	Theresa Peach	Continue to compile potential exhibits for complaint to be filed. Organize hot documents, bates label same.	3.00	\$220.00	\$660.00
6/6/2000	Theresa Peach	Compile documents and prepare exhibits for complaint to be filed next week. Gather specific documents for J. Jaff and E. Gottesdiener as key documents. Organize files and research materials.	3.00	\$220.00	\$660.00
6/12/2000	Theresa Peach	Prepare documents for filing with court. Prepare various cover letters. Prepare mailing materials, federal express materials associated with filing of amended complaint.	3.00	\$220.00	\$660.00
6/13/2000	Theresa Peach	Continue compiling documents and filing materials associated with the amended complaint. Prepare return receipt requested forms for DOL and DOTreasury associated with the filing of the amended complaint. Finalize documents and copies of same.	3.00	\$220.00	\$660.00
6/14/2000	Theresa Peach	Prepare mock-ups of press various press clippings discussing the filing of the amended Complaint for E. Gottesdiener. Copy and colate materials for potential interested plaintiffs.	2.00	\$220.00	\$440.00
6/15/2000	Theresa Peach	Continue working on newspaper articles discussing the filing of the amended complaint. Telephone call to potential expert, John" Langbein. Prepare package of materials and federal express same to Langbein.	2.00	\$220.00	\$440.00
6/20/2000	Theresa Peach	Update files, open files for new plaintiffs. Organize plan documents produced by new plaintiffs. Prepare documents to be send for scanning and OCR'ing. Conference with J. Jaff regarding case projects.	3.00	\$220.00	\$660.00
6/23/2000	Theresa Peach	Conference with J. Jaff discussing upcoming projects and documents needed.	0.25	\$220.00	\$55.00
6/23/2000	Theresa Peach	Prepare copies of various correspondence and court filings for co-counsel, Alan Sandals. Update files. Open new files for plaintiffs.	3.00	\$220.00	\$660.00

7/3/2000	Theresa Peach	Open new files. Meet with T. Benoit to discuss files.	2.00	\$220.00	\$440.00
7/7/2000	Theresa Peach	Review and prepare Hathaway documents for scanning and bates numbering. Review for privilege. Open new files.	4.00	\$220.00	\$880.00
7/26/2000	Theresa Peach	Update pleadings, correspondence, case indexes. Discuss with T. Benoit general case organization for transition of lead on case.	3.50	\$220.00	\$770.00
7/27/2000	Theresa Peach	"Review Hot Docs, and production." Meet with T. Benoit to formally transfer files. Explain filing system, "document production, case organization and answer general" questions. Working lunch with J. Jaff and T. Benoit to discuss document production and second amended complaint.	2.00	\$220.00	\$440.00
8/8/2000	Theresa Peach	Confer with potential new client, prepare and send packet of information, along with cover letter to Ed Heighthaus.	1.50	\$220.00	\$330.00
Theresa Peach Total			71.50		\$15,730.00
6/8/2000	Toki Rehder	Research for J.Jaff on Department of Labor Website (advisory opinions regarding prohibited transactions).	2.00	\$195.00	\$390.00
6/9/2000	Toki Rehder	Briefing from J.Jaff regarding NY Life case, research on RICO.	2.00	\$195.00	\$390.00
6/12/2000	Toki Rehder	Research on RICO injury and causation for J.Jaff.	2.00	\$195.00	\$390.00
6/14/2000	Toki Rehder	Research on RICO causation and injury for J. Jaff.	2.00	\$195.00	\$390.00
6/15/2000	Toki Rehder	Research for J.Jaff on RICO injury and causation.	2.00	\$195.00	\$390.00
6/16/2000	Toki Rehder	Research on RICO injury and causation for J.Jaff.	2.00	\$195.00	\$390.00
6/19/2000	Toki Rehder	Research on RICO injury and causation for J.Jaff.	1.00	\$195.00	\$195.00
6/20/2000	Toki Rehder	Research on RICO injury and causation.	2.00	\$195.00	\$390.00
6/22/2000	Toki Rehder	Research on RICO injury and causation.	2.00	\$195.00	\$390.00
6/23/2000	Toki Rehder	Research on RICO injury and causation.	2.00	\$195.00	\$390.00
6/28/2000	Toki Rehder	Research on RICO injury and causation for J.Jaff.	1.00	\$195.00	\$195.00
6/29/2000	Toki Rehder	Met with Jennifer to discuss research for amended complaint.	1.00	\$195.00	\$195.00
6/30/2000	Toki Rehder	Research on alternative causes of action for NY Life amended complaint.	1.00	\$195.00	\$195.00
7/5/2000	Toki Rehder	Research for New York Life Amended complaint.	1.00	\$195.00	\$195.00
7/6/2000	Toki Rehder	Research for NY Life amended complaint.	1.00	\$195.00	\$195.00
7/12/2000	Toki Rehder	Discussion with Jennifer about assignments and New York Life case.	1.00	\$195.00	\$195.00
7/12/2000	Toki Rehder	Compiled and sorted cases on RICO and pensions from ALL-FEDS AND ALL-STATES.	1.00	\$195.00	\$195.00
7/13/2000	Toki Rehder	Searched/printed RICO pension cases.	1.00	\$195.00	\$195.00
7/17/2000	Toki Rehder	Read and summarized RICO pension cases.	1.00	\$195.00	\$195.00
7/19/2000	Toki Rehder	Did case research on instances where judges decide as a matter of law	1.00	\$195.00	\$195.00
7/19/2000	Toki Rehder	Read RICO cases on proximate cause, other requirements.	1.00	\$195.00	\$195.00

Exhibit #1

7/21/2000	Toki Rehder	Read cases on RICO.	1.00	\$195.00	\$195.00
7/24/2000	Toki Rehder	Finished reading RICO pension cases.	1.00	\$195.00	\$195.00
8/11/2000	Toki Rehder	Organized ED PA, 3rd Circuit cases collected for information on causation issue.	1.00	\$195.00	\$195.00
8/16/2000	Toki Rehder	Read and organized cases for memorandum in opposition to defendant's motion to dismiss.	1.00	\$195.00	\$195.00
Toki Rehder Total					
7/18/2000	Tom Benoit	Download complaint and questionnaire, prepare cover letter and forward documents to prospective class member	34.00	\$6,630.00	
8/3/2000	Tom Benoit	Update pleadings binders; review and organize documents received from clients.	0.50	\$220.00	\$110.00
8/8/2000	Tom Benoit	Draft cover letter and prepare mailing forwarding questionnaire and complaint to prospective class member; Fax letter received from plaintiff to C. Waite; Update client files; review and file correspondence; organize and compile case materials	2.00	\$220.00	\$440.00
8/9/2000	Tom Benoit	Compile and forward documents to co-counsel and plaintiff F. Maane; forward complaint to L. Schaefer; review documents received from client F. Maane and arrange for coding of same with vendor; update pleadings binders; update client correspondence files; update general correspondence files; review and compile documents for case organization.	6.25	\$220.00	\$1,375.00
8/10/2000	Tom Benoit	Create new client file; update contacts list with new client information; review and file correspondence; review documents and Summation and establish documents database; review documents and begin to compile information for database Look-Up Tables; participate in conference call	5.75	\$220.00	\$1,265.00
8/11/2000	Tom Benoit	Review documents, compile information and prepare names and prepare database Look-Up Tables; update correspondence binders; review and prepare document folders in preparation of preparing copies for return to plaintiff	6.75	\$220.00	\$1,485.00
8/14/2000	Tom Benoit	Update pleadings binders; review and compile case material, index same; continue to review and prepare copy set of documents to be returned to client	6.00	\$220.00	\$1,320.00
8/15/2000	Tom Benoit	Fax defendants' motion for partial dismissal to L. Schaefer; review questionnaire and set-up new client file; continue to review and prepare copy set of documents to be returned to client	7.00	\$220.00	\$1,540.00

Exhibit #1

8/17/2000	Tom Benoit	Review new client questionnaire, create new client file and update contacts chart with information from same; review documents and information to create Summation Issues Lookup Table; update correspondence and pleadings binders; forward correspondence re named plaintiff to L. Schaefer; prepare boxes of original client correspondence for return to client.	4.75	\$220.00	\$1,045.00
8/18/2000	Tom Benoit	Revise database Names Lookup Table; review new client questionnaire and prepare file for same; update contacts chart; compile documents and forward same to L. Schaefer; participate in conference call	6.00	\$220.00	\$1,320.00
8/22/2000	Tom Benoit	Review and index case documents; update correspondence files	3.50	\$220.00	\$770.00
8/23/2000	Tom Benoit	Review documents and update master case index	3.50	\$220.00	\$770.00
8/28/2000	Tom Benoit	Review 5500's, (IRS forms), compile same and arrange for reproduction; review prospectuses and annual reports to ensure that file has a complete set	5.50	\$220.00	\$1,210.00
8/31/2000	Tom Benoit	Review IRS forms 5500 for the four different plans at issue, compile same for years 1990 -1998 and prepare notebooks; update correspondence and pleadings files	3.25	\$220.00	\$715.00
9/1/2000	Tom Benoit	Access PACER and obtain docket sheet; review docket sheet and compare with pleadings files to determine if file matches docket sheet; update pleadings files;	3.00	\$220.00	\$660.00
9/5/2000	Tom Benoit	Update pleadings binders; review new class member questionnaire, prepare new file and update contacts list with information from same; Telephone conversation with Clerk of U.S.D.C., re incorrect docket entry for Second Amended Complaint	1.50	\$220.00	\$330.00
9/6/2000	Tom Benoit	Phone conversation with class member regarding case issues; review new class member questionnaire, prepare new file and update contacts list with information from same; update pleadings and correspondence binders	1.50	\$220.00	\$330.00
9/11/2000	Tom Benoit	Prepare letter to Judge Kauffman forwarding copies of RICO case statement and explaining delay due to FEDEX delivery problems, prepare documents for inclusion with letter.	0.50	\$220.00	\$110.00

Exhibit #1

9/14/2000	Tom Benoit	Prepare cover letters, mailing labels and FedEx delivery information for clerk of court, judge, opposing counsel and co-counsel re filing of Plaintiffs Memorandum in Opposition of Defendants Motion to Dismiss, for filing with court, judge and opposing counsel (1.75); Prepare new volume of pleadings binder(s) (.5); review documents and update client/class-member files (.25); meeting with J. Jaff and M. Garner of IKON re cutting of bindings on original documents (.25); prepare a draft affidavit to be used by IKON services re cutting of bindings on documents (.5)	3.25	\$220.00	\$715.00
9/26/2000	Tom Benoit	Review new class member questionnaire, prepare new file and update contacts list with information from same	0.50	\$220.00	\$110.00
11/7/2000	Tom Benoit	Review new class member questionnaire and forward same to E. Gottesdiener	0.25	\$220.00	\$55.00
	Tom Benoit Total		78.00		\$17,160.00
	Grand Total		1238.87		\$542,798.50
	Totals before exercise of billing judgment		2399.74		\$1,068,437.00

**AFFIDAVIT OF
MICHAEL D. LIEDER**

EXHIBIT 2

SLIP ID	SLIP DATE	Timekeeper	Activity	Description	Revised Amount
106527	12/10/1999	Clay Atthey	Electric/Computer Research	Perform research for NY Life prospectuses.	\$1.20
108464	4/3/2000	DC office	Electric/Computer Research	Westlaw computer research in the month of Feb-00 by Eli Gottesdiener	\$517.07
109457	6/6/2000	DC office	Electric/Computer Research	Westlaw computer research in April	\$56.40
109732	7/11/2000	Toki Rehder	Electric/Computer Research	Research on causes of action for amended complaint.	\$1.20
110202	7/31/2000	DC office	Electric/Computer Research	Westlaw computer research in the month of June	\$270.34
110203	7/31/2000	DC office	Electric/Computer Research	Westlaw computer research in the month of June	\$732.43
110190	7/31/2000	DC office	Electric/Computer Research	Westlaw computer research in the month of June	\$1,170.92
110410	8/30/2000	DC office	Electric/Computer Research	Westlaw computer research in the month of May	\$18.05
110401	8/30/2000	DC office	Electric/Computer Research	Westlaw computer research in the month of May	\$ 2,863.69
110749	9/28/2000	MN office	Electric/Computer Research	Westlaw computer research during the month of July	\$ 1,119.25
			Electric/Computer Research	Total	\$6,750.55
109407	5/26/2000	DC office	Experts/Consultants	Professional services rendered Schultz Collins Lawson Chambers in the month of Feb 2000	\$4,875.00
109425	5/31/2000	DC office	Experts/Consultants	Professional services rendered Schultz Collins Lawson Chambers from 3/15-4/10	\$7,125.00
109632	6/20/2000	DC office	Experts/Consultants	Professional services rendered Levick in April	\$218.55
109623	6/20/2000	DC office	Experts/Consultants	Professional services rendered by Segal Company for work done from March 23, 24 and 4/4	\$557.81
109656	6/30/2000	DC office	Experts/Consultants	Professional services rendered by Schultz Collins Lawson Chambers in the month of May	\$5,902.78
109720	7/5/2000	DC office	Experts/Consultants	Professional services rendered The Segal on Litigation during the month of May	\$1,338.75
110546	8/2/2000	DC office	Experts/Consultants	Professional services rendered by Cyberhost, Inc for hosting a web page during the month of Aug 2000	\$45.00
110245	8/9/2000	DC office	Experts/Consultants	Professional services rendered Cyberhost to register domain name and front page hosting	\$185.00
135293	8/31/2000	DC office	Experts/Consultants	Professional services rendered Segal Advisors, Inc. from May 2000 through August 2000.	\$3,551.00
110843	10/5/2000	DC office	Experts/Consultants	Professional services rendered CyberHost, Inc. for website hosting in the month of October 2000	\$45.00
111259	12/20/2000	DC office	Experts/Consultants	Professional services rendered CyberHost, Inc. during the month of Nov 2000	\$45.00
111720	1/18/2001	DC office	Experts/Consultants	Professional services rendered CyberHost: Hosting fee for website in Jan	\$45.00
			Experts/Consultants Total		\$23,933.89
108672	1/27/2000	DC office	Express Mail/Messenger	Fed. Exp. to Clyde Waite	\$10.75
108515	4/10/2000	DC office	Express Mail/Messenger	Delivery to Data Bank , Reed Smith and Miller Chevlier on 3/27, 3/29 and 3/31	\$44.30
109036	5/12/2000	DC office	Express Mail/Messenger	Fedex delivery on 4/5/00 from Eli to James Mehling	\$11.18

Exhibit #2

109417	5/26/2000	DC office	Express Mail/Messenger	Delivery to Miller Chavalier on 4/10	\$7.40
109475	5/31/2000	DC office	Express Mail/Messenger	Fed in Mar	\$175.79
109662	6/30/2000	DC office	Express Mail/Messenger	Fed ex delivery in April	\$11.18
109985	7/25/2000	DC office	Express Mail/Messenger	Fedex during the month of June	\$67.14
109977	7/25/2000	DC office	Express Mail/Messenger	Fedex during the month of June	\$88.92
110133	7/27/2000	MN office	Express Mail/Messenger	April Fed Ex delivery - invoice # 7-928-50792	\$25.13
111660	7/31/2000	DC office	Express Mail/Messenger	Fed. Exp. to Alan Sandals in PA.	\$13.26
111685	7/31/2000	DC office	Express Mail/Messenger	Fed. Exp. to Fran Maane in MD.	\$14.44
111762	7/31/2000	DC office	Express Mail/Messenger	Fed. Exp. to Fran Maane in CT.	\$14.44
111767	7/31/2000	DC office	Express Mail/Messenger	Fed. Exp. to Alan M. Sandals in PA.	\$15.60
111690	7/31/2000	DC office	Express Mail/Messenger	Fed. Exp. to Alan Sandals in PA.	\$15.60
111688	7/31/2000	DC office	Express Mail/Messenger	Fed. Exp. to Michael Banks in PA.	\$18.46
111687	7/31/2000	DC office	Express Mail/Messenger	Fed. Exp. to Brace Kauffman in PA.	\$18.46
111768	7/31/2000	DC office	Express Mail/Messenger	Fed. Exp. to Clyde W. Waite in PA.	\$18.60
111691	7/31/2000	DC office	Express Mail/Messenger	Fed. Exp. to Clyde Waite in PA.	\$18.60
110179	7/31/2000	DC office	Express Mail/Messenger	Fed. Exp. Inv# 797300852 during the month of June.	\$18.72
111675	7/31/2000	DC office	Express Mail/Messenger	Fed. Exp. to Joseph B. Hogan in NC.	\$18.86
111689	7/31/2000	DC office	Express Mail/Messenger	Fed. Exp. to Clerk of Court in PA.	\$21.46
111763	7/31/2000	DC office	Express Mail/Messenger	Fed. Exp. to Lee A. Bowers in IL.	\$23.28
111683	7/31/2000	DC office	Express Mail/Messenger	Fed. Exp. to Lee A. Bowers in IL.	\$23.28
111727	7/31/2000	DC office	Express Mail/Messenger	Fed. Exp. to Ben Guhnerson in TX.	\$24.70
111764	7/31/2000	DC office	Express Mail/Messenger	Fed. Exp. to Ben Gunardsu in TX.	\$25.10
111686	7/31/2000	DC office	Express Mail/Messenger	Fed. Exp. to Ben Gunardsu in TX.	\$25.10
111765	7/31/2000	DC office	Express Mail/Messenger	Fed. Exp. to Mark Hathaway in MT.	\$30.04
111692	7/31/2000	DC office	Express Mail/Messenger	Fed. Exp. to Mark Hathaway in MT.	\$30.04
111746	7/31/2000	DC office	Express Mail/Messenger	Fed. Exp. to Larry Schaefer in MN.	\$48.62
110162	7/31/2000	DC office	Express Mail/Messenger	Fed. Exp. to Larry Schaefer in MN.	274.84
110174	7/31/2000	DC office	Express Mail/Messenger	Fed. Exp. Inv# 552684114 during the month of July	\$ 89.06
110325	8/15/2000	DC office	Express Mail/Messenger	Fed. Exp. Inv# 797300852 during the month of June.	\$
110326	8/15/2000	DC office	Express Mail/Messenger	Delivery from Databank on 5/16	\$44.50
111752	8/31/2000	DC office	Express Mail/Messenger	Delivery from Databank on 5/18	\$44.50
110594	9/20/2000	DC office	Express Mail/Messenger	Fed. Exp. to Larry Schaefer in MN office.	\$18.98
110591	9/20/2000	DC office	Express Mail/Messenger	Fed. Exp. to Larry Schaefer on 8/29	\$11.44
110593	9/20/2000	DC office	Express Mail/Messenger	Fed. Exp. to Michael Banks on 8/29	\$13.78
110577	9/20/2000	DC office	Express Mail/Messenger	Fed. Exp. to Larry Schaefer on 8/29	\$15.60
110578	9/20/2000	DC office	Express Mail/Messenger	Fed. Exp. to Clerk of the Court - Philly on 8/29	\$21.72
110579	9/20/2000	DC office	Express Mail/Messenger	Fed. Exp. to Frances Maane on 8/17	\$21.72
110576	9/20/2000	DC office	Express Mail/Messenger	Fed. Exp. to Frances Maane on 8/17	\$22.24
110582	9/20/2000	DC office	Express Mail/Messenger	Fed. Exp. to Frances Maane on 8/24	\$22.76
110580	9/20/2000	DC office	Express Mail/Messenger	Fed. Exp. to Larry Schaefer on 8/21	\$23.40
110575	9/20/2000	DC office	Express Mail/Messenger	Fed. Exp. to Larry Schaefer on 8/18	\$25.48
111635	9/30/2000	DC office	Express Mail/Messenger	Fed. Exp. to David Shulman on 8/8	\$56.04
111636	9/30/2000	DC office	Express Mail/Messenger	Fed. Exp. to Michael Banks in PA.	\$14.56
111649	9/30/2000	DC office	Express Mail/Messenger	Fed. Exp. to Hon. Bruce Kauffman in PA.	\$15.60
				Fed. Exp. to Clerk of the Court in PA.	\$16.64

Exhibit #2

111628	9/30/2000	DC office	Express Mail/Messenger	Fed. Exp. to Larry Schaefer in MN.	\$18.98
110946	10/24/2000	DC office	Express Mail/Messenger	Federal express to Hon Bruce Kauffman on 9/11	\$11.44
110956	10/24/2000	DC office	Express Mail/Messenger	Federal express to Ellen Noteware of Morgan Lewis Bockius on 9/21 from Jennifer Jaff	\$11.44
136965	3/28/2001	DC office	Express Mail/Messenger	UPS delivery to Sandal & Langer from 3/10/01 thru 3/16/01	\$93.37
			Express Mail/Messenger	Total	\$1,766.54
106228	12/15/1999	DC office	External Copies	Reproduction of documents by U.S. Dept. of Labor 12/7/99	\$38.65
108170	2/11/2000	DC office	External Copies	Reproduction of documents by US Dept Of Labor on 2/1/00	\$46.15
108391	2/28/2000	DC office	External Copies	Reproduction of documents by US DEPT OF LABOR FOR 5500S	\$60.00
108519	4/10/2000	DC office	External Copies	Reproduction of 401K fee hearing	\$105.00
109408	5/26/2000	DC office	External Copies	Reproduction of documents by U.S. Dept of Labor. Copies of 5500 forms	\$150.00
109419	5/26/2000	DC office	External Copies	Reproduction of documents by Databank	\$247.55
109422	5/30/2000	DC office	External Copies	Reproduction of documents by Ridway -copies of heavy litigation and supplies	\$302.99
147333	5/31/2000	DC office	External Copies	Reproduction of documents by Databank	\$492.94
109704	7/5/2000	DC office	External Copies	Reproduction of documents by US Dept of Labor	\$174.45
109864	7/18/2000	DC office	External Copies	Reproduction of documents by Insurance Forum. Copies of Insurance Newsletter- Check mailed to Joseph M. Belth	\$44.65
109899	7/24/2000	DC office	External Copies	Reproduction of documents by Courthouse Copy	\$12.95
147332	7/24/2000	DC office	External Copies	EE- Heavy glasswork by courthouse copy	\$1,379.88
147331	7/27/2000	DC office	External Copies	EE- Heavy glasswork by Ikon Office solutions	\$455.32
110155	7/31/2000	DC office	External Copies	Reproduction of documents by Courthouse Copy Services, inc. on 7/11/00 Invoice # 38907	\$708.65
110154	7/31/2000	DC office	External Copies	Reproduction of documents by Courthouse Copy Services, inc. on 7/11/00 Invoice # 38905	\$836.54
110542	8/2/2000	DC office	External Copies	Reproduction of documents by Ikon Office Solution on 8/3	\$6,340.08
110244	8/9/2000	DC office	External Copies	Reproduction of documents by Ikon Office solutions	\$428.31
110354	8/21/2000	DC office	External Copies	Reproduction of documents by Ikon- EE- heavy glasswork on 8/1/00 ordered by Theresa Peach	\$2,006.86
110367	8/23/2000	DC office	External Copies	Reproduction of documents by Ikon on 8/21 for CD Blowbacks and Duplicate CD	\$184.85
110368	8/23/2000	DC office	External Copies	Reproduction of documents by Ikon on 8/21 for E-Glasswork	\$217.62
110372	8/28/2000	DC office	External Copies	Reproduction of documents by Courthouse Copy Svc : Scanning printouts and CD sales	\$237.22
110387	8/28/2000	DC office	External Copies	Reproduction of documents by Ikon for E- Glasswork on 8/23	\$571.29
110551	9/18/2000	DC office	External Copies	Reproduction of documents by Ikon Solution - Med Litigation and tabs	\$274.30
110554	9/18/2000	DC office	External Copies	Reproduction of documents by Ikon Solution -pages bates num, pages OCR'd, pages scanned, computer prints	\$543.38
110552	9/18/2000	DC office	External Copies	Reproduction of documents by Ikon Solution - Heavy Litigation and tabs	\$1,311.42

110851	10/3/2000	DC office	External Copies	Reproduction of documents by Ikon office solutions -Heavy Litigation and supplies	\$488.42
111277	12/29/2000	DC office	External Copies	Reproduction of documents by Discovery Copy Service on 12/7	\$1,913.69
135322	2/8/2001	DC office	External Copies	Reproduction of documents by Databank on 5/11/00	\$592.94
136624	3/19/2001	DC office	External Copies	Copies made by Courthouse Copy Services on 3/12/01 -printouts	\$1,885.28
External Copies Total					\$22,051.38
108890	2/8/2000	DC office	FAX	FAX transmissions in February 2000	\$ 336.00
108300	2/17/2000	DC office	FAX	FAX transmissions in the month of Jan	\$ 99.00
108304	2/17/2000	DC office	FAX	FAX transmissions in the month of Jan	\$ 1.98
108771	3/1/2000	DC office	FAX	FAX transmissions in	\$ 16.50
109543	6/19/2000	DC office	FAX	FAX transmissions in May	\$ 208.50
110078	7/26/2000	DC office	FAX	FAX transmissions in June	\$ 75.00
110513	9/12/2000	DC office	FAX	FAX transmissions in July	\$ 172.50
110822	9/30/2000	DC office	FAX	Facsimile during the month of September	\$ 111.75
111090	10/30/2000	DC office	FAX	Fax transmittal during the month of Oct in the DC office	\$ 7.50
111089	10/30/2000	DC office	FAX	Fax transmittal during the month of Oct in the DC office	\$ 7.50
111085	10/30/2000	DC office	FAX	Fax transmittal during the month of Oct in the DC office	\$ 36.00
FAX Total					\$1,072.23
108870	2/8/2000	DC office	Internal Copies	Reproduction of documents	\$ 708.40
108278	2/17/2000	DC office	Internal Copies	Reproduction of documents in the month of Jan 2000	\$ 142.83
108330	2/22/2000	DC office	Internal Copies	Reproduction of documents in the month of Jan 2000	\$ 66.01
108669	3/31/2000	MN office	Internal Copies	Copying	\$ 835.00
108744	3/31/2000	DC office	Internal Copies	Reproduction of documents	\$ 508.30
108482	3/31/2000	DC office	Internal Copies	Reproduction of documents	\$ 34.27
109353	4/1/2000	MN office	Internal Copies	Reproduction of documents	\$ 10.58
109206	4/1/2000	DC office	Internal Copies	Reproduction of documents	\$ 25.53
109282	5/15/2000	MN office	Internal Copies	Reproduction of documents	\$ 122.59
109518	6/19/2000	DC office	Internal Copies	Reproduction of documents in May	\$ 1,033.39
109845	7/13/2000	MN office	Internal Copies	Reproduction of documents in June	\$ 14.72
110060	7/26/2000	DC office	Internal Copies	Reproduction of documents in June	\$ 1,101.58
110280	7/31/2000	DC office	Internal Copies	DC copies in the month of July-	\$ 56.47
110307	7/31/2000	DC office	Internal Copies	DC copies in the month of July-	\$ 864.45
110489	9/12/2000	DC office	Internal Copies	Reproduction of documents in July	\$ 774.18
110782	9/30/2000	DC office	Internal Copies	Reproduction of documents during the month of September	\$ 245.76
Internal Copies Total					\$6,544.06
109410	5/26/2000	DC office	Miscellaneous/Supplies	Snacks for NYL meeting	\$39.00
109447	6/1/2000	DC office	Miscellaneous/Supplies	Lunch with tax expert, Eli, Michael and Jennifer on 5/4 and 5/17	\$113.13
109925	7/25/2000	DC office	Miscellaneous/Supplies	Lunch staff who attended client meeting	\$35.98
Miscellaneous/Supplies Total					\$188.11
108911	2/8/2000	DC office	Postage	Postage	\$0.99

108241	2/17/2000	DC office	Postage	Postage in the month of Jan 2000	\$0.99
108802	3/1/2000	DC office	Postage	Postage	\$0.66
109251	4/1/2000	DC office	Postage	Postage	\$0.99
109572	6/19/2000	DC office	Postage	Postage for May	\$1.65
110273	7/31/2000	DC office	Postage	DC postage in the month of July	\$6.94
110806	9/30/2000	DC office	Postage	Postage expenses incurred during the month of Sept	\$1.65
1153246	8/8/2001	DC office	Postage	postage	\$0.68
1181250	3/31/2002	DC office	Postage	DC office postage for the month of March 2002.	\$1.02
197488	9/12/2002	DC office	Postage	DC Postage in September	\$0.37
			Postage Total		\$15.94

107996	1/6/2000	DC office	Telephone	Long distance telephone calls in Dec, 1999 (Sprint)	\$0.32
108837	2/1/2000	DC office	Telephone	Long distance telephone calls	\$0.91
108646	4/30/2000	DC office	Telephone	Long distance telephone calls: Sprint bill in Feb	\$6.23
108645	4/30/2000	DC office	Telephone	Long distance telephone calls: Sprint bill in Feb	\$6.23
108605	4/30/2000	DC office	Telephone	Long distance telephone calls: Sprint bill in Mar	\$0.11
108968	5/12/2000	MN office	Telephone	Long distance telephone calls - Popp mar bill	\$0.12
109955	7/25/2000	DC office	Telephone	Long distance telephone calls through Sprint in the month of June	\$34.76
109965	7/25/2000	DC office	Telephone	Long distance telephone calls through Sprint in the month of June	\$5.96
110238	7/31/2000	MN office	Telephone	Long distance telephone calls in the month of July-Popp Telecom	\$0.06
110455	9/11/2000	DC office	Telephone	Long distance telephone calls in July	\$73.96
110671	9/21/2000	MN office	Telephone	Long distance telephone calls - Popp Telecom in Aug	\$5.80
135400	9/30/2000	MN office	Telephone	Long distance telephone calls in MN Office for September 2000.	\$2.40
110877	10/19/2000	DC office	Telephone	Long distance telephone calls through DC Sprint in the month of Sept	\$25.64

110885	10/19/2000	DC office	Telephone	Long distance telephone calls through DC Sprint in the month of Sept	\$0.60
111136	10/30/2000	DC office	Telephone	Long distance telephone calls in Oct - US Sprint	\$0.50
111502	1/10/2001	MN office	Telephone	Long distance telephone calls in October	\$2.88
153045	8/27/2001	DC office	Telephone	Long distance calls made in the month of JULY 2001 thru U.S Sprint	\$20.64

172005	1/22/2002	DC office	Telephone	Long distance telephone charges for the month of December	\$0.02
			Telephone Total		\$187.14

108019	1/12/2000	DC office	Travel	Local fare to DOL on 12/7 by Nayola	\$2.20
108018	1/12/2000	DC office	Travel	Local fare to DOL on 12/6 by Nayola	\$2.20
108382	2/23/2000	DC office	Travel	Ground transportation to DOL and LOc by Nayola on 2/11/00	\$4.40
108385	2/23/2000	DC office	Travel	Reimbursement to Burton Greenwald - travel exp from DC-Philly	\$186.45
108388	2/28/2000	DC office	Travel	Ground transportation to DOL on 2/18 and 2/22 -Nayola Allen	\$8.80
108397	3/1/2000	DC office	Travel	Ground transportation: Parking at Hennepin Gov't Center parking	\$1.50
108562	4/28/2000	DC office	Travel	Car rental and gas to Newton by Mike and Eli on 1-19-00	\$140.78
109394	5/26/2000	DC office	Travel	Ground transportation to/from airport from 5/11- 5/15. Incurred by Eli Gottesdiener	\$86.00
110211	7/31/2000	DC office	Travel	Local Fare - Nayola :fare to DOL on 6/9	\$2.20

				Exhibit #2
110212	7/31/2000	DC office	Travel	\$2.20
110210	7/31/2000	DC office	Travel	\$5.00
Travel Total				\$441.73

Total \$62,951.57